BIG AL'S CREATIVE EMPORIUM LIMITED

Abbreviated Accounts

30 September 2005

*LZGZVCFL** 181
COMPANIES HOUSE 27/01/2006

Silver Levene Chartered Certified Accountants 37 Warren Street London W1T 6AD

BIG AL'S CREATIVE EMPORIUM LIMITED Abbreviated Balance Sheet as at 30 September 2005

	Notes		2005 £		2004
Fixed assets			τ.		£
Tangible assets	2		8,822		8,826
Current assets					
Debtors		49,369		85,566	
Cash at bank and in hand		362,897		157,796	
	_	412,266		243,362	
Creditors: amounts falling du	е				
within one year		(184,738)		(190,826)	
Net current assets	-		227,528		52,536
Net assets			236,350	_	61,362
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			236,348		61,360
Shareholders' funds			236,350		61,362

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

BIG AL'S CREATIVE EMPORIUM LIMITED Notes to the Abbreviated Accounts for the year ended 30 September 2005

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipments

25% Reducing balance

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability to taxation is unlikely to crystallise.

2	Tangible fixed assets			£	
	Cost At 1 October 2004 Additions			11,768 2,937	
	At 30 September 2005			14,705	
	Depreciation At 1 October 2004 Charge for the year			2,942 2,941	
	At 30 September 2005			5,883	
	Net book value At 30 September 2005 At 30 September 2004			8,822 8,826	
3	Share capital			2005 £	2004 £
	Authorised: Ordinary shares of £1 each			100,000	100,000
		2005 No	2004 No	2005 £	2004 £
	Allotted, called up and fully paid: Ordinary shares of £1 each	2	2	2	2_