

Registration number 4951434

A & P Howling Limited

Abbreviated accounts

for the year ended 30 November 2006

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A & P Howling Limited

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A & P Howling Limited

**Accountants' report on the unaudited financial statements to the directors of
A & P Howling Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 November 2006 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Enterprise Accountancy Services

**Enterprise Accountancy Services
Accountants
12 Enterprise Way
Pinchbeck
Spalding
Lincolnshire
PE11 3YR**

Date: 30 August 2007

A & P Howling Limited

**Abbreviated balance sheet
as at 30 November 2006**

	Notes	2006		2005	
		£	£	£	£
Fixed assets					
Intangible assets	2		12 000		12 000
Tangible assets	2		14,672		19,253
			<u>26,672</u>		<u>31,253</u>
Current assets					
Stocks		110,000		87,000	
Cash at bank and in hand		<u>150</u>		<u>3,241</u>	
		110,150		90,241	
Creditors: amounts falling due within one year		<u>(100,113)</u>		<u>(80,578)</u>	
Net current assets			<u>10,037</u>		<u>9,663</u>
Total assets less current liabilities			36,709		40,916
Creditors: amounts falling due after more than one year			<u>(29,824)</u>		<u>(34,035)</u>
Net assets			<u>6,885</u>		<u>6,881</u>
Capital and reserves					
Profit and loss account			<u>6,885</u>		<u>6,881</u>
Shareholders' funds			<u>6,885</u>		<u>6,881</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

A & P Howling Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 November 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 November 2006 and

(c) that we acknowledge our responsibilities for

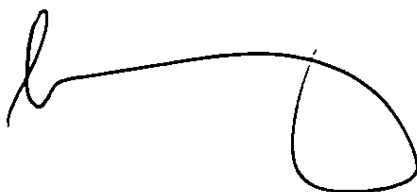
(1) ensuring that the company keeps accounting records which comply with Section 221 , and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on 30 August 2007 and signed on its behalf by

Anthony Howling
Director

A handwritten signature in black ink, consisting of a stylized 'A' followed by a long horizontal stroke and a large loop at the end.

The notes on pages 4 to 5 form an integral part of these financial statements.

A & P Howling Limited

Notes to the abbreviated financial statements for the year ended 30 November 2006

1 Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3 Patents

Patents are valued at cost less accumulated amortisation

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	- 25% straight line
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1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Deferred taxation

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year

Full provision is made for deferred taxation on all timing differences which have arisen but have not reversed at the balance sheet date

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied

A & P Howling Limited

**Notes to the abbreviated financial statements
for the year ended 30 November 2006**

continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 December 2005	12,000	25,670	37,670
Additions	-	310	310
At 30 November 2006	<u>12,000</u>	<u>25,980</u>	<u>37,980</u>
Depreciation and			
At 1 December 2005	-	6,417	6,417
Charge for year	-	4,891	4,891
At 30 November 2006	<u>-</u>	<u>11,308</u>	<u>11,308</u>
Net book values			
At 30 November 2006	<u>12 000</u>	<u>14,672</u>	<u>26,672</u>
At 30 November 2005	<u>12,000</u>	<u>19,253</u>	<u>31,253</u>