

Registration number 4951434

A & P Howling Limited

Abbreviated accounts

for the period ended 30 November 2004



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 period ended 30 November 2004 set out on pages 2 to 4 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.

Tax Assist Direct

**TaxAssist Direct
Accountants
12 Enterprise Way
Pinchbeck
Spalding
Lincolnshire
PE11 3YR**

Date: 30 March 2005

A & P Howling Limited

**Abbreviated balance sheet
as at 30 November 2004**

	Notes	2004	
		£	£
Fixed assets			
Intangible assets	2		12,000
Tangible assets	2		25,670
			<u>37,670</u>
Current assets			
Stocks		55,000	
Debtors		385	
Cash at bank and in hand		576	
		<u>55,961</u>	
Creditors: amounts falling due within one year		(49,239)	
Net current assets			<u>6,722</u>
Total assets less current liabilities			44,392
Creditors: amounts falling due after more than one year			(38,246)
Net assets			<u>6,146</u>
Capital and reserves			
Profit and loss account			6,146
Shareholders' funds			<u>6,146</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 4 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 period ended 30 November 2004**

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

(a) that for the period 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 period ended 30 November 2004 and

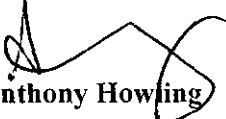
(c) that we acknowledge our responsibilities for:

(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 period and of its profit or loss for the period 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 March 2005 and signed on its behalf by


Anthony Howling
Director

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

A & P Howling Limited

Notes to the abbreviated financial statements for the period ended 30 November 2004

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

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 period.

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.

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
Additions	12,000	25,670	37,670
At 30 November 2004	12,000	25,670	37,670
Net book value			
At 30 November 2004	12,000	25,670	37,670