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**SIMON MIDDLETON COMPANY LIMITED**

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**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2009**

WEDNESDAY



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## **SIMON MIDDLETON COMPANY LIMITED**

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The following reproduces the text of the Accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF SIMON MIDDLETON COMPANY LIMITED**

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In accordance with our engagement letter dated 9 July 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and loss account, the Balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 30 April 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*M+A Partners*

**M+A Partners**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

25 January 2010

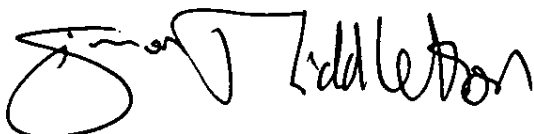
**SIMON MIDDLETON COMPANY LIMITED**  
**REGISTERED NUMBER: 05505915**

**ABBREVIATED BALANCE SHEET**  
**AS AT 30 APRIL 2009**

	Note	£	2009 £	£	2008 £
<b>FIXED ASSETS</b>					
Intangible fixed assets	2		200		-
Tangible fixed assets	3		6,018		12,477
			<u>6,218</u>		<u>12,477</u>
<b>CURRENT ASSETS</b>					
Debtors		9,434		-	
<b>CREDITORS:</b> amounts falling due within one year		<u>(26,792)</u>		<u>(9,040)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(17,358)</u>		<u>(9,040)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(11,140)</u>		<u>3,437</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		120		120
Profit and loss account			<u>(11,260)</u>		<u>3,317</u>
<b>SHAREHOLDERS' (DEFICIT)/FUNDS</b>			<u>(11,140)</u>		<u>3,437</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2009 and of its profit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the board and were signed on its behalf on 25 January 2010.



**S Middleton**  
Director

The notes on pages 3 to 4 form part of these financial statements.

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## SIMON MIDDLETON COMPANY LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2009

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of the provision of brand strategy services and campaigns, exclusive of Value Added Tax. Revenue is recognised to the extent that the company has obtained the right to consideration through its performance of its contractual obligations.

##### 1.3 Intangible fixed assets and amortisation

Trademark costs are stated at cost less amortisation. Amortisation is provided at a rate calculated to write off the cost the asset over its expected useful life.

Amortisation is provided at the following rates:

Trademarks	-	33.33% Straight line
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##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

L/Term Leasehold Property	-	16.67% straight line
Fixtures & fittings	-	20% straight line
Office equipment	-	25% straight line

#### 2. INTANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
Additions	300
At 30 April 2009	300
<b>Amortisation</b>	
Charge for the year	100
At 30 April 2009	100
<b>Net book value</b>	
At 30 April 2009	200

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**SIMON MIDDLETON COMPANY LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2009**

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**3. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 May 2008	21,596
Additions	80
Disposals	(4,649)
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At 30 April 2009	17,027
	<hr/>
<b>Depreciation</b>	
At 1 May 2008	9,119
Charge for the year	3,940
On disposals	(2,050)
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At 30 April 2009	11,009
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<b>Net book value</b>	
At 30 April 2009	6,018
	<hr/>
At 30 April 2008	12,477
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**4. SHARE CAPITAL**

	2009 £	2008 £
<b>Allotted, called up and fully paid</b>		
120 Ordinary shares of £1 each	120	120
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**5. TRANSACTIONS WITH DIRECTOR**

Dividends of £22,725 were paid to Mr S Middleton, the director of the company, during the year.