

Unaudited Abbreviated Accounts for the Year Ended 31 January 2005

for

ACORN WINES AND SPIRITS LIMITED



**ACORN WINES AND SPIRITS LIMITED**

**Company Information**  
**for the Year Ended 31 January 2005**

<b>DIRECTOR:</b>	A Wilkie
<b>SECRETARY:</b>	Ms J Fitzpatrick
<b>REGISTERED OFFICE:</b>	21 Academy Street Coatbridge Lanarkshire ML5 3AW
<b>REGISTERED NUMBER:</b>	SC059607 (Scotland)
<b>ACCOUNTANTS:</b>	Cahill Jack Associates 91 Alexander Street Airdrie North Lanrkshire ML6 0BD

**ACORN WINES AND SPIRITS LIMITED****Abbreviated Balance Sheet**  
**31 January 2005**

	Notes	31.1.05 £	£	31.1.04 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		541		721
<b>CURRENT ASSETS</b>					
Cash at bank		1,012		3,465	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>779</u>		<u>868</u>	
<b>NET CURRENT ASSETS</b>			<u>233</u>		<u>2,597</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>774</u>		<u>3,318</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			<u>674</u>		<u>3,218</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>774</u>		<u>3,318</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 January 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

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

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



.....  
Director

Approved by the Board on 28 NOVEMBER 2005

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 January 2005**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

	Total £
<b>COST</b>	
At 1 February 2004 and 31 January 2005	1,615
<b>DEPRECIATION</b>	
At 1 February 2004	894
Charge for year	180
At 31 January 2005	1,074
<b>NET BOOK VALUE</b>	
At 31 January 2005	541
At 31 January 2004	721

Authorised, allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.1.05	31.1.04
			£	£
100	Ordinary	£1	100	100

Included within creditors due within one year is an amount of £15 due to Mr A Wilkie (2004 - £15). The maximum amount outstanding during the year was £15. There are no fixed terms as to interest or repayment.

**ACORN WINES AND SPIRITS LIMITED**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 January 2005**

**5. UNPROVIDED DEFERRED TAX**

Unprovided deferred tax asset as at 31 January is as follows:

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	<b>12</b>	<b>16</b>
Corporation tax losses	<b>(3,935)</b>	<b>(3,655)</b>
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Total deferred tax asset	<b>(3,923)</b>	<b>(3,639)</b>
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Deferred tax has been calculated at the small companies rate of 19%. No provision has been made for deferred tax as it is unlikely that there will be sufficient taxable profits in the next accounting period.