

Company No. 6243206

**AUSTIN & MACAULEY PUBLISHERS LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

SATURDAY



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28/05/2011

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COMPANIES HOUSE

**WALTER DAWSON & SON**

Chartered Accountants

Revenue Chambers  
St. Peter's Street  
Huddersfield  
HD1 1DL

**AUSTIN & MACAULEY PUBLISHERS LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**

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**AUSTIN & MACAULEY PUBLISHERS LIMITED**  
**ABBREVIATED BALANCE SHEET AS AT 31 AUGUST 2010**

	<u>Note</u>	<u>2010</u>		<u>2009</u>	
		£	£	£	£
<b><u>CURRENT ASSETS</u></b>					
Stock		17,684		8,166	
Debtors		61,929		59,404	
Cash at Bank and in Hand		28,128		68,801	
		107,741		136,371	
<b><u>CREDITORS</u> Amounts Falling Due Within One Year</b>					
		( 97,647)		( 116,419)	
<b><u>NET CURRENT ASSETS</u></b>					
			10,094		19,952
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>					
			10,094		19,952
<b><u>PROVISION FOR LIABILITIES</u></b>					
Deferred Taxation			--		--
			10,094		19,952
<b><u>CAPITAL AND RESERVES</u></b>					
Called Up Share Capital	2		100		100
Profit and Loss Account			9,994		19,852
			10,094		19,952

The directors consider 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. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31 August 2010. The directors acknowledge their responsibilities 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 31 August 2010, and of its profit for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The abbreviated financial statements were approved and authorised for issue by the Board of Directors on 25 May 2011 and signed on their behalf by

M Bu-Malik DIRECTOR



AUSTIN & MACAULEY PUBLISHERS LIMITED  
NOTES TO THE BALANCE SHEET  
YEAR ENDED 31 AUGUST 2010

1 ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable accounting standards. The particular accounting policies adopted are as follows:

(a) Accounting Convention

The financial statements are prepared under the historical cost convention.

(b) Stocks

Stocks are stated at the lower of cost and net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition.

(c) Deferred Taxation

Deferred taxation is recognised in respect of all timing differences, between the treatment of certain items for accounts purposes and their treatment for tax purposes, that have originated but not reversed by the balance sheet date.

Deferred taxation is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

(d) Cash Flow Statement

The company qualifies as a small company under the Companies Act 2006. The directors have elected to take advantage of the exemptions under FRS 1 not to prepare a cash flow statement.

2 CALLED UP SHARE CAPITAL

	<u>2010</u>	<u>Allotted and</u>	<u>2009</u>
	<u>£</u>	<u>Fully Paid</u>	<u>£</u>
Ordinary Shares of £1 each	100		100
	<u>100</u>		<u>100</u>