Company Registration No. 1188773 (England and Wales)

INGHAM & GARNER LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2008

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INGHAM & GARNER LIMITED

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INGHAM & GARNER LIMITED

INDEPENDENT AUDITORS' REPORT TO INGHAM & GARNER LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Ingham & Garner Limited for the year ended 31 December 2008 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



15 . 09 . 09

HW, Chartered Accountants

Chartered Accountants
Registered Auditor

Pacific Chambers
11-13 Victoria Street
Liverpool
L2 5QQ

INGHAM & GARNER LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	2		188,523		199,624
Current assets					
Stocks		245,000		244,000	
Debtors		372,880		534,021	
Cash at bank and in hand		1,064,153		544,617	
		1,682,033		1,322,638	
Creditors: amounts falling due within one year		(1,157,708)		(1,090,368)	
Net current assets			524,325		232,270
Total assets less current liabilities			712,848		431,894
Capital and reserves					
Called up share capital	3		10,000		10,000
Profit and loss account			702,848		421,894
Shareholders' funds			712,848		431,894

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

Approved by the Board for issue on 11.09.09

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D Garner
Director

INGHAM & GARNER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets include investment properties which are included within the company's balance sheet at the director's valuation.Other tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property alterations	2% straight line basis
Fixtures, fittings & equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

Fixed asset investments are stated at cost less provision for diminution in value.

1.4 Stock

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

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2008	353,870
Additions	9,575
Disposals	(7,600)
At 31 December 2008	355,845
Depreciation	
At 1 January 2008	154,246
On disposals	(7,172)
Charge for the year	20,248
At 31 December 2008	167,322
Net book value	
At 31 December 2008	188,523
At 31 December 2007	199,624

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008

3 Share capital

	2008	2007
	£	£
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
10,000 Ordinary shares of £1 each	10,000	10,000

4 Transactions with directors

During the year the company had the following transactions with EFT Systems Limited, a company in which P Ingham is materially interested as a shareholder and director. The transactions were made on a normal trading basis.

	2007	2006
	£	£
Sales	112	408
Purchases	5290	3468
Administration and service charges	77115	77115

During the year the company paid rent of £7200 to Ingham Garner Watkins, a partnership in which P Ingham had a 80% interest, and D Garner a 16.67% interest, in relation to 39a Cobden Road.