

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 APRIL 2021 TO 30 JUNE 2022**  
**FOR**  
**A.B. DESIGN SERVICES LTD**

Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

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FOR THE PERIOD 1 April 2021 to 30 June 2022**

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**A.B. DESIGN SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 April 2021 to 30 June 2022**

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**DIRECTOR:** A E Cox

**REGISTERED OFFICE:** Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

**REGISTERED NUMBER:** 02301483 (England and Wales)

**ACCOUNTANTS:** Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

**BALANCE SHEET**  
**30 June 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		99
<b>CURRENT ASSETS</b>					
Debtors	5	15,925		3,600	
Cash at bank		<u>6,266</u>		<u>4,207</u>	
		22,191		7,807	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>5,215</u>		<u>7,763</u>	
<b>NET CURRENT ASSETS</b>			<u>16,976</u>		<u>44</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>16,976</u>		<u>143</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>-</u>		<u>32</u>
<b>NET ASSETS</b>			<u>16,976</u>		<u>111</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>16,974</u>		<u>109</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>16,976</u>		<u>111</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**30 June 2022**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 July 2022 and were signed by:

A E Cox - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 April 2021 to 30 June 2022**

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**1. STATUTORY INFORMATION**

A.B. Design Services Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2021 - 1).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 April 2021 to 30 June 2022**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	1,338	2,511	3,849
Disposals	<u>(1,338)</u>	<u>(2,511)</u>	<u>(3,849)</u>
At 30 June 2022	-	-	-
<b>DEPRECIATION</b>			
At 1 April 2021	1,334	2,416	3,750
Eliminated on disposal	<u>(1,334)</u>	<u>(2,416)</u>	<u>(3,750)</u>
At 30 June 2022	-	-	-
<b>NET BOOK VALUE</b>			
At 30 June 2022	-	-	-
At 31 March 2021	<u>4</u>	<u>95</u>	<u>99</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	1,470	3,010
Other debtors	<u>14,455</u>	<u>590</u>
	<u>15,925</u>	<u>3,600</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Taxation and social security	5,122	6,423
Other creditors	<u>93</u>	<u>1,340</u>
	<u>5,215</u>	<u>7,763</u>

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 30 June 2022 and the year ended 31 March 2021:

	2022 £	2021 £
<b>A E Cox</b>		
Balance outstanding at start of period	-	-
Amounts advanced	14,455	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>14,455</u>	<u>-</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.