

Company Registration No. 3385913 (England and Wales)

ABD CERAMICS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2009

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ABD CERAMICS LIMITED

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ABD CERAMICS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	2		13,752		12,873
Current assets					
Stocks		140,710		267,956	
Debtors		19,589		23,486	
Cash at bank and in hand		-		2,847	
		160,299		294,289	
Creditors' amounts falling due within one year		(129,830)		(233,589)	
Net current assets			30,469		60,700
Total assets less current liabilities			44,221		73,573
Creditors' amounts falling due after more than one year			(27,139)		-
Provisions for liabilities			(1,767)		(1,214)
			15,315		72,359
Capital and reserves					
Called up share capital	3		18		18
Profit and loss account			15,297		72,341
Shareholders' funds			15,315		72,359

ABD CERAMICS LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)


AS AT 31 OCTOBER 2009

For the financial year ended 31 October 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his 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 the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 26/07/10



Mr A B Yates
Director

Company Registration No 3385913

ABD CERAMICS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2009

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 April 2008)

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 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

Plant and machinery	15% Reducing balance method
Fixtures, fittings & equipment	15% Reducing balance method
Motor vehicles	25% Reducing balance method

1.4 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted

1.5 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

1.6 Operating lease commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

ABD CERAMICS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2009

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2008	32,001
Additions	4,425
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At 31 October 2009	36,426
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Depreciation	
At 1 November 2008	19,127
Charge for the year	3,547
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At 31 October 2009	22,674
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Net book value	
At 31 October 2009	13,752
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At 31 October 2008	12,873
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3 Share capital

	2009 £	2008 £
Authorised		
100 Ordinary shares of £1 each	100	100
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid		
18 Ordinary shares of £1 each	18	18
	<hr/> <hr/>	<hr/> <hr/>

4 Transactions with directors

Stated in creditors falling due within one year is the sum of £840 (2008 £7,046) owing to Mr A B Yates