

Registered number
03448222

ABA Building & Design Limited

Abbreviated Accounts

31 October 2015

ABA Building & Design Limited**Registered number:** 03448222**Abbreviated Balance Sheet****as at 31 October 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	4,302	3,963
Current assets			
Stocks		63,467	90,917
Debtors		60,687	21,343
Cash at bank and in hand		942	-
		<u>125,096</u>	<u>112,260</u>
Creditors: amounts falling due within one year		(298,892)	(294,795)
Net current liabilities		<u>(173,796)</u>	<u>(182,535)</u>
Net liabilities		<u>(169,494)</u>	<u>(178,572)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(169,496)	(178,574)
Shareholder's funds		<u>(169,494)</u>	<u>(178,572)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

G A Cox

Director

Approved by the board on 10 July 2016

ABA Building & Design Limited
Notes to the Abbreviated Accounts
for the year ended 31 October 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

£

Cost

At 1 November 2014	13,950
Additions	1,805
At 31 October 2015	<u>15,755</u>

Depreciation

At 1 November 2014	9,987
Charge for the year	1,466
At 31 October 2015	<u>11,453</u>

Net book value

At 31 October 2015	<u>4,302</u>
At 31 October 2014	<u>3,963</u>

3 Share capital

Nominal

2015

2015

2014

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	<u>2</u>	<u>2</u>

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