

Company Registration No. 4182085 (England and Wales)

**A & B PLANT LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

# A & B PLANT LIMITED

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# A & B PLANT LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		190,964		201,885
<b>Current assets</b>					
Stocks		20,573		11,104	
Debtors		175,738		117,243	
Cash at bank and in hand		6,880		14,221	
		<u>203,191</u>		<u>142,568</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(214,755)</u>		<u>(180,601)</u>	
<b>Net current liabilities</b>			(11,564)		(38,033)
<b>Total assets less current liabilities</b>			<u>179,400</u>		<u>163,852</u>
<b>Creditors: amounts falling due after more than one year</b>	4		(17,936)		(27,925)
<b>Provisions for liabilities</b>			<u>(38,193)</u>		<u>(40,377)</u>
			<u>123,271</u>		<u>95,550</u>
<b>Capital and reserves</b>					
Called up share capital	5		4		4
Profit and loss account			<u>123,267</u>		<u>95,546</u>
<b>Shareholders' funds</b>			<u>123,271</u>		<u>95,550</u>

## **A & B PLANT LIMITED**

### **ABBREVIATED BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2015***

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For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 5 October 2015

N. Stafford  
**Director**

**Company Registration No. 4182085**

## **A & B PLANT LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS**

***FOR THE YEAR ENDED 31 MARCH 2015***

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#### **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 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

##### **1.3 Turnover**

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

##### **1.4 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
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

##### **1.5 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### **1.6 Stock and work in progress**

Stock and work in progress are valued at the lower of cost and net realisable value.

##### **1.7 Revenue recognition**

Turnover is recognised over the period the service is provided to the customer.

##### **1.8 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.

## A & B PLANT LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

#### 2 Fixed assets

##### Tangible assets

	£
<b>Cost</b>	
At 1 April 2014	439,639
Additions	26,825
Disposals	(19,999)
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At 31 March 2015	446,465
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<b>Depreciation</b>	
At 1 April 2014	237,754
On disposals	(16,218)
Charge for the year	33,965
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At 31 March 2015	255,501
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<b>Net book value</b>	
At 31 March 2015	190,964
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At 31 March 2014	201,885
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#### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £18,073 (2014 - £22,945).

#### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £17,936 (2014 - £27,925).

#### 5 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
4 Ordinary shares of £1 each	4	4
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