

Registered number
04355580

A & J Masterbuild Ltd

Abbreviated Accounts

30 June 2014

A & J Masterbuild Ltd**Registered number:** 04355580**Abbreviated Balance Sheet****as at 30 June 2014**

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets		6,269	8,358
Current assets			
Debtors	60,294	60,265	
Creditors: amounts falling due within one year	(48,204)	(56,380)	
Net current assets		12,090	3,885
Net assets		18,359	12,243
Capital and reserves			
Called up share capital	2	200	200
Profit and loss account		18,159	12,043
Shareholders' funds		18,359	12,243

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.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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.

A. Ryder

Director

Approved by the board on 21 January 2015

A & J Masterbuild Ltd
Notes to the Abbreviated Accounts
for the year ended 30 June 2014

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 April 2008).

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	25% reducing balance
Motor vehicles	25% reducing balance

Stocks

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	<u>200</u>	<u>200</u>

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the Companies Act 2006.