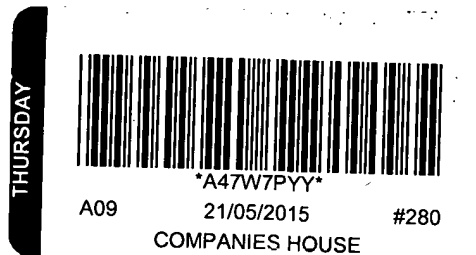


# REGISTRAR OF COMPANIES

Registration number: 04503274

**A & M Nelson Limited**  
**Unaudited Abbreviated Accounts**  
**31 August 2014**



dodd&co

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the  
Unaudited Financial Statements of  
A & M Nelson Limited  
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & M Nelson Limited for the year ended 31 August 2014 set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A & M Nelson Limited, as a body, in accordance with the terms of our engagement letter dated 1 May 2013. Our work has been undertaken solely to prepare for your approval the financial statements of A & M Nelson Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & M Nelson Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & M Nelson Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & M Nelson Limited. You consider that A & M Nelson Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & M Nelson Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Dodd & Co Limited**  
Chartered Accountants  
Clint Mill  
Cornmarket  
PENRITH  
CA11 7HW  
28 April 2015

**A & M Nelson Limited**  
**(Registration number: 04503274)**  
**Abbreviated Balance Sheet at 31 August 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets	2	<u>10,855</u>	<u>1,087</u>
<b>Current assets</b>			
Stocks		-	60
Debtors		5,152	10,500
Cash at bank and in hand		<u>10,871</u>	<u>5,299</u>
		16,023	15,859
Creditors: Amounts falling due within one year		<u>(14,748)</u>	<u>(11,922)</u>
Net current assets		<u>1,275</u>	<u>3,937</u>
Total assets less current liabilities		12,130	5,024
Provisions for liabilities		<u>(2,171)</u>	<u>(217)</u>
Net assets		<u>9,959</u>	<u>4,807</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		<u>9,957</u>	<u>4,805</u>
Shareholders' funds		<u>9,959</u>	<u>4,807</u>

For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the director on 28 April 2015

*A. Nelson*

.....  
A Nelson  
Director

## **A & M Nelson Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 invoiced value of sales of goods, net of value added tax except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance basis
Motor vehicles	25% reducing balance basis

##### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the Financial Reporting Standard for Smaller Entities (effective April 2008).

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and laws enacted at the balance sheet date.

# **A & M Nelson Limited**

## **Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**

**..... continued**

### **2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2013	3,514	3,514
Additions	<u>12,382</u>	<u>12,382</u>
At 31 August 2014	<u>15,896</u>	<u>15,896</u>
<b>Depreciation</b>		
At 1 September 2013	2,427	2,427
Charge for the year	<u>2,614</u>	<u>2,614</u>
At 31 August 2014	<u>5,041</u>	<u>5,041</u>
<b>Net book value</b>		
At 31 August 2014	<u>10,855</u>	<u>10,855</u>
At 31 August 2013	<u>1,087</u>	<u>1,087</u>

### **3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2014</b>		<b>2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
A Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

### **4 Control**

The company is controlled by the director and close family members who own 100% of the issued share capital .