

Company Registration No. 04609990 (England and Wales)

ABT Holdings Limited

**AMENDED
Abbreviated Accounts
For The Year Ended 31 December 2014**

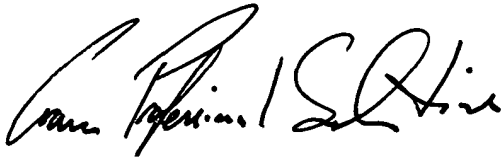


ABT HOLDINGS LIMITED

ACCOUNTANTS' REPORT

**Accountants' Report on the Unaudited Accounts
To the Directors of ABT Holdings Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 December 2014, set out on pages 2 to 4, and you consider that the company is exempt from an audit. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

A handwritten signature in black ink, appearing to read 'Craven Professional Solutions', is written over a horizontal line.

**Craven Professional Solutions
Accountants**

Suite 18
1911 Bantams Business Centre
Valley Parade
Bradford
West Yorkshire
BD8 7DY

29 September 2015

ABT HOLDINGS LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2014

| | | 2014 | | 2013 | |
|--|-------|------|---------|------|---------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 2 | | 1475000 | | 1475000 |
| CURRENT LIABILITIES | | | | | |
| Creditors: amounts falling due within One year | | | 1468844 | | 1472208 |
| NET CURRENT LIABILITIES | | | | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 6156 | | 2792 |
| CAPITAL AND RESERVES | | | | | |
| Called up Share Capital | 4 | | 1 | | 1 |
| Profit and Loss Account | | | 6155 | | 2791 |
| | | | 6156 | | 2792 |

In preparing these abbreviated accounts:

- The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006.
- No notice has been deposited under Section 476 of the Companies Act 2006 and
- The directors acknowledge their responsibilities for:
 - ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies act 2006, and
 - preparing accounts 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 period 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities.

Approved by the board of directors on 29 September 2015 and

Signed on their behalf by.....

Mr G M Wright
DIRECTOR

ABT HOLDINGS LIMITED

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities.

1.2 Turnover

Turnover represents amounts invoiced for rents receivable.

1.3 Investment Properties

Certain of the Company's properties are held for long-term investment. Investment properties are accounted for in accordance with SSAP 19, as follows:

i) No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year, and

ii) no depreciation is provided in respect of leasehold investment properties where the lease has over 20 years to run.

The treatment as regards the Company's investment properties, may be a departure of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption, but for investment and the director considers that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

ABT HOLDINGS LIMITED

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

2. TANGIBLE FIXED ASSETS

| | 2014 | Land and Buildings | 2013 |
|------------------------|----------------|-------------------------------|----------------|
| | £ | | £ |
| Cost | | | |
| As at 1 January 2013 | 1475000 | | 1475000 |
| As at 31 December 2013 | <u>1475000</u> | | <u>1475000</u> |
| Net Book Value | | | |
| As at 31 December 2013 | <u>1475000</u> | | <u>1475000</u> |
| As at 31 December 2012 | <u>1475000</u> | | <u>1475000</u> |

3. DIVIDENDS

A dividend of £2,600 per share was paid in the year ended 31 December 2014 (2013 - £2,500).

4. CALLED UP SHARE CAPITAL

| | 2014 | 2013 |
|-------------------------------------|-------------|-------------|
| | £1 | £1 |
| Authorised, Allotted and Fully Paid | <u>£1</u> | <u>£1</u> |
| 100 Ordinary Shares of £0.01 each | <u>£1</u> | <u>£1</u> |

5. AMENDMENTS TO THE ACCOUNTS

These Financial Statements replace the original Accounts and are now the Statutory Accounts which have been prepared as they were at the date of the original Accounts.