

Registration number: 04853551

A & M Ceramics Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Davidson Stant Ltd
52 Walton Road
Stockton Heath
Warrington
Cheshire
WA4 6NL



A & M Ceramics Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4 to 5

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 5) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
A & M Ceramics Limited
for the Year Ended 31 March 2014**

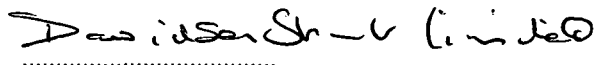
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & M Ceramics Limited for the year ended 31 March 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising 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.

This report is made solely to the Board of Directors of A & M Ceramics Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A & M Ceramics 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. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & M Ceramics 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 Ceramics Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & M Ceramics Limited. You consider that A & M Ceramics 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 accounts of A & M Ceramics 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 accounts.


.....

Davidson Stant Ltd
52 Walton Road
Stockton Heath
Warrington
Cheshire
WA4 6NL

Date: 25/6/14

A & M Ceramics Limited
(Registration number: 04853551)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		167,106	156,568
Current assets			
Debtors		15,536	21,610
Cash at bank and in hand		6,818	4,022
		22,354	25,632
Creditors: Amounts falling due within one year		(33,794)	(19,794)
Net current (liabilities)/assets		(11,440)	5,838
Total assets less current liabilities		155,666	162,406
Creditors: Amounts falling due after more than one year		(117,588)	(160,251)
Net assets		38,078	2,155
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		38,076	2,153
Shareholders' funds		38,078	2,155

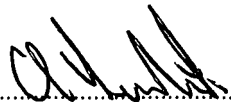
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 .

Approved by the Board on 25/6/14 and signed on its behalf by:



 Andrew Fairhurst
 Director

A & M Ceramics Limited

(Registration number: 04853551)

Abbreviated Balance Sheet at 31 March 2014

..... *continued*

A handwritten signature in black ink, appearing to be 'M Fairhurst', written over a dotted line.

Mark Fairhurst
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

A & M Ceramics Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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:

Asset class	Depreciation method and rate
Freehold land & buildings	annual review
Plant & machinery	25% reducing balance
Fixtures & fittings	25% reducing balance
Motor vehicles	25% reducing balance

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

A & M Ceramics Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2014

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	174,344	174,344
Additions	15,544	15,544
At 31 March 2014	189,888	189,888
Depreciation		
At 1 April 2013	17,776	17,776
Charge for the year	5,006	5,006
At 31 March 2014	22,782	22,782
Net book value		
At 31 March 2014	167,106	167,106
At 31 March 2013	156,568	156,568

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
ordinary shares of £1 each	2	2	2	2