

COMPANY REGISTRATION NUMBER 04888676

A & J EROSION LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 September 2016

A & J EROSION LIMITED

ABBREVIATED BALANCE SHEET

30 September 2016

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Tangible assets		15,898	18,243
CURRENT ASSETS			
Debtors		21,853	5,594
Cash at bank and in hand		27,176	43,710
		49,029	49,304
CREDITORS: Amounts falling due within one year		44,100	30,839
NET CURRENT ASSETS		4,929	18,465
TOTAL ASSETS LESS CURRENT LIABILITIES		20,827	36,708
PROVISIONS FOR LIABILITIES		2,931	3,347
		17,896	33,361
CAPITAL AND RESERVES			
Called up equity share capital	3	3	3
Profit and loss account		17,893	33,358
SHAREHOLDERS' FUNDS		17,896	33,361

For the year ended 30th September 2016 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 27 April 2017 , and are signed on their behalf by:

Mr A G Smee Director

Company Registration Number: 04888676

A & J EROSION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30TH SEPTEMBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced for work performed during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% Reducing balance

Workshop - 25% Reducing balance

Motor Vehicles - 25% Reducing balance

Computer Equipment - 25% Reducing balance

Deferred taxation

Deferred Tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date will result in an obligation to pay more or a right to pay less tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

Tangible Assets

£

COST

At 1st October 2015	79,598
Additions	2,702
Disposals	(1,175)

At 30th September 2016	81,125

DEPRECIATION

At 1st October 2015	61,355
Charge for year	4,958
On disposals	(1,086)

At 30th September 2016	65,227

NET BOOK VALUE

At 30th September 2016	15,898

At 30th September 2015	18,243

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary 'A' shares of £ 1 each	2	2	2	2
Ordinary 'B' shares of £ 1 each	1	1	1	1
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	3	3	3	3
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