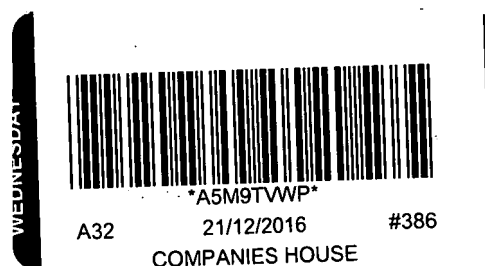


**Registration number 04894001**

**A J B Commercial Developments Limited**

**Abbreviated accounts**

**for the year ended 30 September 2016**



**A J B Commercial Developments Limited**

**Abbreviated balance sheet  
as at 30 September 2016**

		2016		2015	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		53,447		187,676
<b>Current assets</b>					
Stocks		338,000		338,000	
Debtors		33,941		15,483	
Cash at bank and in hand		258,331		5,288	
		<u>630,272</u>		<u>358,771</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(634,141)</u>		<u>(552,190)</u>	
<b>Net current liabilities</b>			<u>(3,869)</u>		<u>(193,419)</u>
<b>Total assets less current liabilities</b>			49,578		(5,743)
<b>Provisions for liabilities</b>			<u>(4,478)</u>		<u>-</u>
<b>Net assets/(liabilities)</b>			<u>45,100</u>		<u>(5,743)</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			45,098		<u>(5,745)</u>
<b>Shareholders' funds</b>			<u>45,100</u>		<u>(5,743)</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 4 form an integral part of these financial statements.**

**A J B Commercial Developments Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 September 2016**

For the year ended 30 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 of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 16 December 2016, and are signed on their behalf by:



**E O'Connor**  
**Director**

**Director**

**Registration number 04894001**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **A J B Commercial Developments Limited**

### **Notes to the abbreviated financial statements for the year ended 30 September 2016**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of rental income due in the year.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

##### **1.4. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

##### **1.5. Stock**

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

##### **1.6. 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 that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

# A J B Commercial Developments Limited

## Notes to the abbreviated financial statements for the year ended 30 September 2016

..... continued

2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 October 2015	382,295	
Additions	125,053	
Disposals	(345,803)	
At 30 September 2016	<u>161,545</u>	
<b>Depreciation</b>		
At 1 October 2015	194,619	
On disposals	(104,344)	
Charge for year	17,823	
At 30 September 2016	<u>108,098</u>	
<b>Net book values</b>		
At 30 September 2016	<u>53,447</u>	
At 30 September 2015	<u><u>187,676</u></u>	
3. Share capital	2016 £	2015 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
<b>Equity Shares</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>