

Registered number
04909315

A.B.E Developments Limited

Abbreviated Accounts

30 September 2012

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COMPANIES HOUSE

A.B.E. Developments Limited

Registered number: 04909315

**Abbreviated Balance Sheet
as at 30 September 2012**

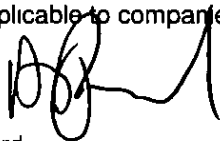
	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	5,810	7,735
Current assets			
Debtors		-	3,300
Creditors: amounts falling due within one year		(618)	(3,826)
Net current liabilities		(618)	(526)
Total assets less current liabilities		5,192	7,209
Creditors: amounts falling due after more than one year		(4,291)	(6,744)
Net assets		901	465
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		900	464
Shareholder's funds		901	465

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



A J Beresford
Director

Approved by the board on 28 January 2013

A.B.E. Developments Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2012

1 Accounting policies

Basis of preparation

The accounts 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 value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Tangible fixed assets

£

Cost

At 1 October 2011	14,292
At 30 September 2012	14,292

Depreciation

At 1 October 2011	6,557
Charge for the year	1,925
At 30 September 2012	8,482

Net book value

At 30 September 2012	5,810
At 30 September 2011	7,735

3 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	1	1	1