

Registered number  
05036864

ABJ Minimix Limited

Abbreviated Accounts

28 February 2014



## **ABJ Minimix Limited**

### **Report to the director on the preparation of the unaudited abbreviated accounts of ABJ Minimix Limited for the year ended 28 February 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of ABJ Minimix Limited for the year ended 28 February 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

*Meon Accounting Limited*

Meon Accounting Limited  
Chartered Certified Accountants  
111a Winchester Road  
Chandlers Ford  
Hampshire  
SO53 2GH

18 November 2014

**ABJ Minimix Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 28 February 2014**

05036864

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	37,541	47,466
<b>Current assets</b>			
Debtors		266,877	270,709
<b>Creditors: amounts falling due within one year</b>		(275,723)	(263,697)
<b>Net current (liabilities)/assets</b>		(8,846)	7,012
<b>Total assets less current liabilities</b>		28,695	54,478
<b>Creditors: amounts falling due after more than one year</b>		(21,903)	(29,176)
<b>Provisions for liabilities</b>		(3,368)	(4,339)
<b>Net assets</b>		3,424	20,963
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		3,324	20,863
<b>Shareholder's funds</b>		3,424	20,963

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.



Mr W N Chamberlain  
Director

Approved by the board on 18 November 2014

**ABJ Minimix Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 28 February 2014**

**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	10-20% straight line
Leasehold improvements	10% straight line

***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.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**ABJ Minimix Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 28 February 2014**

**2 Tangible fixed assets** **£**

**Cost**

At 1 March 2013	180,443
Additions	11,175
At 28 February 2014	<u>191,618</u>

**Depreciation**

At 1 March 2013	132,977
Charge for the year	21,100
At 28 February 2014	<u>154,077</u>

**Net book value**

At 28 February 2014	<u>37,541</u>
At 28 February 2013	<u>47,466</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

<b>4 Loans to directors</b>	<b>B/fwd £</b>	<b>Paid £</b>	<b>Repaid £</b>	<b>C/fwd £</b>
<b>Description and conditions</b>				
Mr W N Chamberlain				
Sundry loans	92,917	80,537	(53,624)	119,830
	<u>92,917</u>	<u>80,537</u>	<u>(53,624)</u>	<u>119,830</u>

The company has charged interest to the director at HMRC official rates.