

**ABA PROPERTIES & DESIGN LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

Company Registration No. 05054257 (England and Wales)

# **ABA PROPERTIES & DESIGN LIMITED**

## **COMPANY INFORMATION**

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<b>Directors</b>	Mr M A Atha Mr G S Atha
<b>Secretary</b>	Mr G S Atha
<b>Company number</b>	05054257
<b>Registered office</b>	Carlton House Grammar School Street Bradford BD1 4NS
<b>Accountants</b>	Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS
<b>Bankers</b>	Lloyds Bank Plc 45 Hustlergate Bradford BD1 1NT

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# ABA PROPERTIES & DESIGN LIMITED

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# ABA PROPERTIES & DESIGN LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		776,314		776,472
<b>Current assets</b>					
Debtors		760		-	
Cash at bank and in hand		3,683		1,956	
		<u>4,443</u>		<u>1,956</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(296,749)</u>		<u>(459,730)</u>	
<b>Net current liabilities</b>			(292,306)		(457,774)
<b>Total assets less current liabilities</b>			<u>484,008</u>		<u>318,698</u>
<b>Provisions for liabilities</b>			(95)		(127)
			<u>483,913</u>		<u>318,571</u>
<b>Capital and reserves</b>					
Called up share capital	3		400		400
Profit and loss account			<u>483,513</u>		<u>318,171</u>
<b>Shareholders' funds</b>			<u>483,913</u>		<u>318,571</u>

For the financial year ended 31 March 2015 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 27 May 2015

Mr M A Atha  
Director

Company Registration No. 05054257

# **ABA PROPERTIES & DESIGN LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention.

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for rent.

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance
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Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

Although this accounting policy is in accordance with the applicable accounting standard, SSAP 19, Accounting for investment properties, it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the directors compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified.

#### **1.5 Deferred taxation**

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

## ABA PROPERTIES & DESIGN LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

#### 2 Fixed assets

##### Tangible assets

	£
<b>Cost</b>	
At 1 April 2014 & at 31 March 2015	781,105
<b>Depreciation</b>	
At 1 April 2014	4,633
Charge for the year	158
At 31 March 2015	4,791
<b>Net book value</b>	
At 31 March 2015	776,314
At 31 March 2014	776,472

#### 3 Share capital

2015	2014
£	£

<b>Allotted, called up and fully paid</b>		
400 Ordinary shares of £1 each	400	400

#### 4 Ultimate parent company

The company is under the control of Mr M A Atha, a director.

#### 5 Related party relationships and transactions

##### Other transactions

During the year the company traded with Watershed (Roofing) Limited, a company under the common control of Mr M A Atha, a director. The company has an interest free loan from Watershed (Roofing) Limited with no fixed repayment terms. During the year it was agreed to waive £150,000 (2014 - £200,000) of the loan balance. As at 31 March 2015, the amount outstanding was £292,512 (2014 - £455,932).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.