

**Registered Number 05101238**

**ABV (BELPER) LTD**

**Abbreviated Accounts**

**31 July 2016**

## Abbreviated Balance Sheet as at 31 July 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	552,588	554,687
		<u>552,588</u>	<u>554,687</u>
<b>Current assets</b>			
Stocks		-	3,500
Debtors		-	2,393
		<u>-</u>	<u>5,893</u>
<b>Creditors: amounts falling due within one year</b>		(271,051)	(258,751)
<b>Net current assets (liabilities)</b>		<u>(271,051)</u>	<u>(252,858)</u>
<b>Total assets less current liabilities</b>		<u>281,537</u>	<u>301,829</u>
<b>Creditors: amounts falling due after more than one year</b>		(280,902)	(295,215)
<b>Total net assets (liabilities)</b>		<u>635</u>	<u>6,614</u>
<b>Capital and reserves</b>			
Called up share capital		220	110
Profit and loss account		415	6,504
<b>Shareholders' funds</b>		<u>635</u>	<u>6,614</u>

- For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 April 2017

And signed on their behalf by:

**N Beacon, Director**

**Notes to the Abbreviated Accounts for the period ended 31 July 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

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

**Turnover policy**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

**Other accounting policies****Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Financial Instruments**

Financial instruments are classified and accounted for in accordance with the substance of the contractual arrangement rather than their legal form as either financial assets, financial liabilities or equity instruments. An equity instrument is a contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 August 2015	583,085
Additions	183
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	<u>583,268</u>

**Depreciation**

At 1 August 2015	28,398
Charge for the year	2,282
On disposals	-
At 31 July 2016	<u>30,680</u>

**Net book values**

At 31 July 2016	<u>552,588</u>
At 31 July 2015	<u>554,687</u>

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.