

Registration number 06259992

ABL Development (UK) Ltd

Unaudited Abbreviated Accounts

for the Period from 25 May 2007 to 30 April 2008

TUESDAY



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COMPANIES HOUSE

Marshall & Co
Chartered Accountants
19-21 Crewe Road
Alsager
Stoke on Trent
ST7 2EP

ABL Development (UK) Ltd

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Chartered Accountants' Report to the Director on the Unaudited Financial Statements
of
ABL Development (UK) Ltd**

In accordance with the engagement letter dated 1 June 2007, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 April 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Marshall & Co
Chartered Accountants

12 November 2008

19-21 Crewe Road
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Stoke on Trent
ST7 2EP

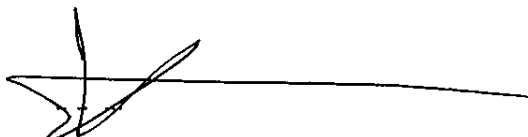
ABL Development (UK) Ltd
Abbreviated Balance Sheet as at 30 April 2008

		30 April 2008	
	Note	£	£
Fixed assets			
Tangible assets	2		2,137
Current assets			
Stocks		150	
Debtors		16,148	
Cash at bank and in hand		261	
		<u>16,559</u>	
Creditors: Amounts falling due within one year		<u>(19,941)</u>	
Net current liabilities			<u>(3,382)</u>
Total assets less current liabilities			<u>(1,245)</u>
Provisions for liabilities			<u>(150)</u>
Net liabilities			<u><u>(1,395)</u></u>
Capital and reserves			
Called up share capital	3		2
Profit and loss reserve			<u>(1,397)</u>
Shareholders' deficit			<u><u>(1,395)</u></u>

For the financial period ended 30 April 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts were approved by the Director on 12 November 2008


K A Lancaster
Director

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

ABL Development (UK) Ltd

Notes to the abbreviated accounts for the Period Ended 30 April 2008

I Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Motor vehicles	25% reducing balance method
Office equipment	25% reducing balance method
Tools and equipment	25% reducing balance method

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Deferred taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

Start-up costs

Start-up costs are accounted for on a basis consistent with similar costs incurred as part of the company's ongoing business

Where there are no similar ongoing costs, start up costs which satisfy the criteria under relevant accounting standards to be recognised as assets are included in the balance sheet. All other costs are written off as incurred

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

ABL Development (UK) Ltd

Notes to the abbreviated accounts for the Period Ended 30 April 2008

continued

2 Fixed assets

	Tangible assets £
Cost	
Additions	<u>2,850</u>
Depreciation	
Charge for the period	<u>713</u>
Net book value	
As at 30 April 2008	<u><u>2,137</u></u>

3 Share capital

	30 April 2008 £
Authorised	
Equity	
100 Ordinary shares of £1 each	<u><u>100</u></u>
Allotted, called up and fully paid	
Equity	
2 Ordinary shares of £1 each	<u><u>2</u></u>