

Registered Number 06310164

A & J PLANT HIRE (SOUTHERN) LIMITED

Abbreviated Accounts

31 October 2014

Abbreviated Balance Sheet as at 31 October 2014

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	103,840	312,604
		<u>103,840</u>	<u>312,604</u>
Current assets			
Debtors		246,198	84,700
Cash at bank and in hand		1,281	8,544
		<u>247,479</u>	<u>93,244</u>
Creditors: amounts falling due within one year		(168,027)	(248,317)
Net current assets (liabilities)		<u>79,452</u>	<u>(155,073)</u>
Total assets less current liabilities		<u>183,292</u>	<u>157,531</u>
Creditors: amounts falling due after more than one year		(35,580)	(21,034)
Provisions for liabilities		(8,546)	-
Total net assets (liabilities)		<u>139,166</u>	<u>136,497</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		139,066	136,397
Shareholders' funds		<u>139,166</u>	<u>136,497</u>

- For the year ending 31 October 2014 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 31 July 2015

And signed on their behalf by:

J Sarsfield, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2014**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 April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the years and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 10% - 20% reducing balance

Fixtures, fittings and equipment - 15% reducing balance

Motor vehicles - 17.5%-20% reducing balance

Other accounting policies**Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligation outstanding in each period.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 November 2013	542,496
Additions	100,836
Disposals	(535,496)
Revaluations	-
Transfers	-

At 31 October 2014	<u>107,836</u>
Depreciation	
At 1 November 2013	229,892
Charge for the year	51,108
On disposals	<u>(277,004)</u>
At 31 October 2014	<u>3,996</u>
Net book values	
At 31 October 2014	<u>103,840</u>
At 31 October 2013	<u>312,604</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
100 Ordinary shares of £1 each	100	100

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