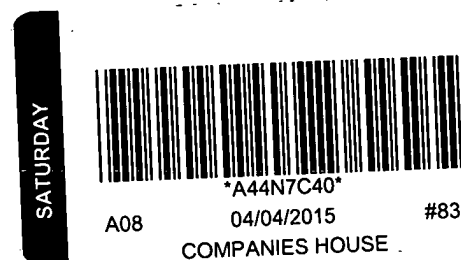


**ABM TRADE (UK) LIMITED  
UNAUDITED ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2014**

**Company Registration Number 06392074**



**Baker Tilly Tax and Accounting Limited**  
Chartered Accountants  
3 Hardman Street  
Manchester  
M3 3HF

**ABM TRADE (UK) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2014**

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**ABM TRADE (UK) LIMITED**

Registered Number 06392074

**ABBREVIATED BALANCE SHEET****31 OCTOBER 2014**

	Note	2014 £	£	2013 £	£
<b>Fixed assets</b>	2				
Tangible assets			37,378		20,298
<b>Current assets</b>					
Debtors		287,603		276,089	
Cash at bank and in hand		304,309		221,244	
		591,912		497,333	
<b>Creditors: Amounts falling due within one year</b>		(481,261)		(445,407)	
<b>Net current assets</b>			110,651		51,926
<b>Total assets less current liabilities</b>			148,029		72,224
<b>Creditors: Amounts falling due after more than one year</b>			(11,443)		-
			136,586		72,224
<b>Capital and reserves</b>					
Called-up share capital	3		1,104		1,104
Profit and loss account			135,482		71,120
<b>Shareholders' funds</b>			136,586		72,224

The Balance sheet continues on the following page.  
The notes on pages 3 to 5 form part of these abbreviated accounts.

**ABM TRADE (UK) LIMITED**

*Registered Number 06392074*

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 OCTOBER 2014**

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For the year ended 31 October 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 24 March 2015.



Mr S March  
Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

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**ABM TRADE (UK) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2014**

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**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

The turnover shown in the profit and loss account represents the value of all goods sold during the period, less returns received, at selling price exclusive of Value Added Tax. Sales are recognised at the point at which the company has fulfilled its contractual obligations and the risks and rewards attaching to the product, such as obsolescence, have been transferred to the customer.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 15% reducing balance

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value, and are depreciated in accordance with the above depreciation policies.

Future instalments payable under such agreements, net of finance charges, are included within creditors. Rentals payable are apportioned between the capital element, which reduces the outstanding obligation included within creditors, and the finance element, which is charged to the profit and loss account.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The assets of the scheme are held separately from those of the company in an independently administered fund.

**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 that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax is measured on a discounted basis at the average 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.

**ABM TRADE (UK) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2014**

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**1. Accounting policies (continued)**

**Financial instruments**

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. A financial liability is any contractual arrangement for an entity to deliver cash to the holder of the associated financial instrument.

If a financial instrument contains both an equity and a liability element, then the liability element is first established with any residual value being disclosed within equity shareholders' funds. The liability element is the present value of the future payments guaranteed to be made to the holders of the financial instrument.

Non-discretionary dividends payable are disclosed within interest in the company's profit and loss account.

**2. Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1 November 2013	29,448
Additions	25,704
Disposals	<u>(2,649)</u>
At 31 October 2014	<u>52,503</u>
<b>Depreciation</b>	
At 1 November 2013	9,150
Charge for year	<u>5,975</u>
At 31 October 2014	<u>15,125</u>
<b>Net book value</b>	
At 31 October 2014	<u>37,378</u>
At 31 October 2013	<u>20,298</u>

**ABM TRADE (UK) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2014**

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**3. Share capital**

**Allotted, called up and fully paid:**

	<b>2014</b>		<b>2013</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	1,000	1,000	1,000	1,000
Ordinary Class - A shares of £1 each	100	100	100	100
Ordinary Class - B shares of £1 each	1	1	1	1
Ordinary Class - C shares of £1 each	1	1	1	1
Ordinary Class - D shares of £1 each	1	1	1	1
Ordinary Class - E shares of £1 each	1	1	1	1
	<u>1,104</u>	<u>1,104</u>	<u>1,104</u>	<u>1,104</u>