

Abbreviated Unaudited Accounts

for the Year Ended 31 March 2014

for

A B S Berkshire Limited

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for the Year Ended 31 March 2014

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A B S Berkshire Limited
Company Information
for the Year Ended 31 March 2014

DIRECTOR: A J Barker

REGISTERED OFFICE: Overdene House
49 Church Street
Theale
Berkshire
RG7 5BX

REGISTERED NUMBER: 07150847 (England and Wales)

ACCOUNTANTS: J & C Accountants Ltd
Overdene House
49 Church Street
Theale
Reading
Berkshire
RG7 5BX

Abbreviated Balance Sheet
31 March 2014

	Notes	31.3.14 £	£	31.3.13 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		-		10,703
			-		10,703
CURRENT ASSETS					
Stocks		-		4,757	
Debtors		2,869		1,001	
Cash at bank		66		2,587	
		2,935		8,345	
CREDITORS					
Amounts falling due within one year		5,810		18,583	
NET CURRENT LIABILITIES			(2,875)		(10,238)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,875)		465
CREDITORS					
Amounts falling due after more than one year			-		241
NET (LIABILITIES)/ASSETS			(2,875)		224

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 March 2014

	Notes	31.3.14 £	£	31.3.13 £	£
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			(2,876)		223
SHAREHOLDERS' FUNDS			<u>(2,875)</u>		<u>224</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 31 December 2014 and were signed by:

A J Barker - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014

1. **ACCOUNTING POLICIES**

Accounting convention

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

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets

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 and 15% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2013 and 31 March 2014	<u>10,000</u>
AMORTISATION	
At 1 April 2013 and 31 March 2014	<u>10,000</u>
NET BOOK VALUE	
At 31 March 2014	<u>-</u>
At 31 March 2013	<u>-</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2013	19,644
Disposals	<u>(19,644)</u>
At 31 March 2014	<u>-</u>
DEPRECIATION	
At 1 April 2013	8,941
Eliminated on disposal	<u>(8,941)</u>
At 31 March 2014	<u>-</u>
NET BOOK VALUE	
At 31 March 2014	<u>-</u>
At 31 March 2013	<u>10,703</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.14 £	31.3.13 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

5. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2014 and 31 March 2013:

	31.3.14 £	31.3.13 £
A J Barker		
Balance outstanding at start of year	-	-
Amounts advanced	2,868	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>2,868</u>	<u>-</u>

The overdrawn directors loan account was repaid within nine months of the year end.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014

6. CONTROLLING PARTY

The company is controlled by A J Barker, a director and shareholder of the company.

Accountants' Report to the Director
on the Unaudited Financial Statements of
A B S Berkshire Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A B S Berkshire Limited for the year ended 31 March 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the director of A B S Berkshire Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A B S Berkshire Limited and state those matters that we have agreed to state to the director of A B S Berkshire Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A B S Berkshire Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of A B S Berkshire Limited. You consider that A B S Berkshire Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A B S Berkshire Limited. 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 statutory financial statements.

J & C Accountants Ltd
Overdene House
49 Church Street
Theale
Reading
Berkshire
RG7 5BX

31 December 2014

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.