

Registered number
07355040

A2B (Herts) Limited

Abbreviated Accounts

31 August 2016

A2B (Herts) Limited**Registered number:** 07355040**Abbreviated Balance Sheet****as at 31 August 2016**

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	80,000	-
Tangible assets	3	96,414	106,640
		<u>176,414</u>	<u>106,640</u>
Current assets			
Debtors		6,063	54,129
Cash at bank and in hand		23,826	37,843
		<u>29,889</u>	<u>91,972</u>
Creditors: amounts falling due within one year		(285,221)	(220,139)
Net current liabilities		<u>(255,332)</u>	<u>(128,167)</u>
Total assets less current liabilities		<u>(78,918)</u>	<u>(21,527)</u>
Creditors: amounts falling due after more than one year		(69,083)	(36,505)
Net liabilities		<u>(148,001)</u>	<u>(58,032)</u>
Capital and reserves			
Called up share capital	4	300	300
Profit and loss account		(148,301)	(58,332)
Shareholders' funds		<u>(148,001)</u>	<u>(58,032)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

W BACON

Director

Approved by the board on 8 March 2017

A2B (Herts) Limited
Notes to the Abbreviated Accounts
for the year ended 31 August 2016

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & fittings	25% Reducing balance
Motor vehicles	25% Reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

£

Cost

At 1 September 2015	21,346
Additions	100,000
At 31 August 2016	<u>121,346</u>

Amortisation

At 1 September 2015	21,346
Provided during the year	<u>20,000</u>

At 31 August 2016	41,346
-------------------	--------

Net book value

At 31 August 2016	80,000
-------------------	--------

3 Tangible fixed assets

£

Cost

At 1 September 2015	206,040
---------------------	---------

Additions	21,911
-----------	--------

At 31 August 2016	227,951
-------------------	---------

Depreciation

At 1 September 2015	99,400
---------------------	--------

Charge for the year	32,137
---------------------	--------

At 31 August 2016	131,537
-------------------	---------

Net book value

At 31 August 2016	96,414
-------------------	--------

At 31 August 2015	106,640
-------------------	---------

4 Share capital

**Nominal
value**

**2016
Number**

**2016
£**

**2015
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	300	300	300
-----------------	---------	-----	-----	-----

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.