

ABJ ECOSSE LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015

Calculus Accountants (Scotland) Ltd

10 Avonhead Road
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G67 4RA

ABJ Ecosse Ltd
Company No. SC277291
Abbreviated Balance Sheet 31 December 2015

| | | 2015 | 2014 |
|--|-------|-----------|----------|
| | Notes | £ | £ |
| FIXED ASSETS | | | |
| Tangible Assets | 2 | 130,693 | 112,338 |
| | | 130,693 | 112,338 |
| CURRENT ASSETS | | | |
| Stocks | | 1,820 | 2,830 |
| Debtors | | 22,132 | 21,153 |
| Cash at bank and in hand | | 58,218 | 39,198 |
| | | 82,170 | 63,181 |
| Creditors: Amounts Falling Due Within One Year | | (110,044) | (81,818) |
| NET CURRENT ASSETS (LIABILITIES) | | (27,874) | (18,637) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 102,819 | 93,701 |
| Creditors: Amounts Falling Due After More Than One Year | 3 | (65,994) | (48,163) |
| PROVISIONS FOR LIABILITIES | | | |
| Deferred Taxation | | (26,138) | (22,467) |
| NET ASSETS | | 10,687 | 23,071 |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 4 | 2 | 2 |
| Profit and Loss Account | | 10,686 | 23,070 |
| SHAREHOLDERS' FUNDS | | 10,688 | 23,072 |

ABJ Ecosse Ltd
Company No. SC277291
Abbreviated Balance Sheet (continued) 31 December 2015

For the year ending 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Alexander Paul

04/06/2016

ABJ Ecosse Ltd
Notes to the Abbreviated Accounts
For The Year Ended 31 December 2015

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 . Turnover

Turnover represents net invoiced sales of haulage services, net of Value Added Tax.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|-------------------------|
| Plant & Machinery | 25% on reducing balance |
| Motor Vehicles | 25% on reducing balance |
| Fixtures & Fittings | 15% on reducing balance |
| Computer Equipment | 15% on reducing balance |

1.4 . Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets and are depreciated over their useful lives. Obligations under such agreements are included in the 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 a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 . Stocks and Work in Progress

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

1.6 . Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

ABJ Ecosse Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 December 2015

2 . Tangible Assets

| | Total |
|----------------------------|--------------|
| Cost | £ |
| As at: 1 January 2015 | 214,499 |
| Additions | 76,187 |
| Disposals | (43,658) |
| As at: 31 December 2015 | 247,028 |
| Depreciation | |
| As at: 1 January 2015 | 102,161 |
| Provided during the period | 41,555 |
| Disposals | (27,381) |
| As at: 31 December 2015 | 116,335 |
| Net Book Value | |
| As at: 31 December 2015 | 130,693 |
| As at: 1 January 2015 | 112,338 |

Included above are assets held under finance leases or hire purchase contracts with a net book value as follows:

| | 2015 | 2014 |
|----------------|-------------|-------------|
| | £ | £ |
| Motor Vehicles | 113,623 | 74,259 |

3 . Creditors: Amounts Falling Due After More Than One Year

| | 2015 | 2014 |
|---|-------------|-------------|
| | £ | £ |
| Net obligations under finance lease and hire purchase contracts | 65,994 | 48,163 |

4 . Secured Creditors

Of the creditors falling due within and after more than one year the following amounts are secured.

| | 2015 | 2014 |
|---|-------------|-------------|
| | £ | £ |
| Net obligations under finance lease and hire purchase contracts | 65,994 | 48,163 |

5 . Share Capital

| | Value | Number | 2015 | 2014 |
|---|--------------|---------------|-------------|-------------|
| | £ | | £ | £ |
| Allotted, called up and fully paid | | | | |
| Ordinary shares | 1,000 | 2 | 2 | 2 |

ABJ Ecosse Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 December 2015

6 . Transactions With and Loans to Directors

Dividends paid to directors

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