

Registered Number SC416724

A H BUILDING & PLASTERING LTD

Abbreviated Accounts

30 April 2014

Abbreviated Balance Sheet as at 30 April 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	2	12,716	13,362
		<u>12,716</u>	<u>13,362</u>
Current assets			
Stocks		5,052	3,744
Debtors		6,281	1,881
Cash at bank and in hand		5,939	9,450
		<u>17,272</u>	<u>15,075</u>
Creditors: amounts falling due within one year		(14,890)	(17,629)
Net current assets (liabilities)		<u>2,382</u>	<u>(2,554)</u>
Total assets less current liabilities		<u>15,098</u>	<u>10,808</u>
Creditors: amounts falling due after more than one year		(7,596)	(6,414)
Provisions for liabilities		(2,543)	(2,672)
Total net assets (liabilities)		<u>4,959</u>	<u>1,722</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		4,859	1,622
Shareholders' funds		<u>4,959</u>	<u>1,722</u>

- For the year ending 30 April 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 26 January 2015

And signed on their behalf by:
ALAN HOUSTON, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

The financial statements are prepared under the historical cost convention.

Turnover policy

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods and services and excludes value added tax. (Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of work performed).

Tangible assets depreciation policy

Depreciation is provided on tangible assets at the following rates in order to write off the cost less residual value over the assets' expected useful life: (Motor Vehicles – 25% per annum) (Plant and Equipment – 20% per annum)

Other accounting policies**Work in Progress**

Work In Progress is valued at cost. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Deferred Taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in company's accounts.

Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	£
Cost	
At 1 May 2013	16,722
Additions	3,117
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2014	<u>19,839</u>
Depreciation	
At 1 May 2013	3,360
Charge for the year	3,763

On disposals	-
At 30 April 2014	<u>7,123</u>
Net book values	
At 30 April 2014	<u>12,716</u>
At 30 April 2013	<u>13,362</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

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.