

**Registered Number 04106939**

**A. & P. BUILDERS LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	13,506	18,103
		<u>13,506</u>	<u>18,103</u>
<b>Current assets</b>			
Stocks		41,466	19,790
Debtors		42,717	52,530
Cash at bank and in hand		49,844	17,822
		<u>134,027</u>	<u>90,142</u>
<b>Creditors: amounts falling due within one year</b>		(117,969)	(91,036)
<b>Net current assets (liabilities)</b>		<u>16,058</u>	<u>(894)</u>
<b>Total assets less current liabilities</b>		<u>29,564</u>	<u>17,209</u>
<b>Creditors: amounts falling due after more than one year</b>		(7,806)	(10,324)
<b>Provisions for liabilities</b>		(2,421)	(3,418)
<b>Total net assets (liabilities)</b>		<u>19,337</u>	<u>3,467</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		19,335	3,465
<b>Shareholders' funds</b>		<u>19,337</u>	<u>3,467</u>

- For the year ending 31 March 2015 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 22 December 2015

And signed on their behalf by:

**P.E. Frid, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2015

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

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

**Turnover policy**

Turnover represents the amount derived from the provision of goods and services falling within the company's activities after deduction of trade discounts and VAT.

**Tangible assets depreciation policy**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows: Office equipment 3 years, motor vehicles 25% on reducing balance, plant and equipment 4 years.

**Other accounting policies**

Tangible fixed assets acquired under hire purchase contracts are capitalised at the date of commencement of the contract. The total finance charges are written off to profit and loss account on a straight-line basis. Rentals paid under operating leases are charged to profit and loss account on a straight-line basis over the period of the lease. Deferred taxation is provided in respect of all timing differences that have originated but not reversed by the balance sheet date. Timing differences for deferred taxation calculations arise when taxable profits are different to those shown in the financial statements due to the inclusion of gains and losses in the tax assessments in different periods to those in which they are recognised in the financial statements.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2014	65,769
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>65,769</u>
<b>Depreciation</b>	
At 1 April 2014	47,666
Charge for the year	4,597
On disposals	-
At 31 March 2015	<u>52,263</u>
<b>Net book values</b>	
At 31 March 2015	<u>13,506</u>
At 31 March 2014	<u>18,103</u>

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