

Registered number
3540746

A B Construction Building & Development Limited

Abbreviated Accounts

30 April 2005



A B Construction Building & Development Limited
Abbreviated Balance Sheet
as at 30 April 2005

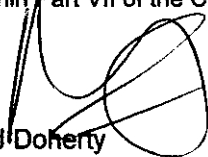
	Notes	2005 £	Restated 2004 £
Fixed assets			
Tangible assets	2	7,166	9,555
Current assets			
Stock and work-in-progress		76,688	22,500
Debtors		213,174	237,351
Cash at bank and in hand		3,712	1,535
		<u>293,574</u>	<u>261,386</u>
Creditors: amounts falling due within one year			
		(228,376)	(203,152)
Net current assets		<u>65,198</u>	<u>58,234</u>
Net assets		<u>72,364</u>	<u>67,789</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		72,264	67,689
Shareholders' funds		<u>72,364</u>	<u>67,789</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



B J Doherty
 Director

Approved by the board on 4 July 2006

A B Construction Building & Development Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2005

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

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

Plant and machinery	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

Stock and work-in-progress

Stock and work-in-progress is valued at the lower of cost and net realisable value.

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.

2 Tangible fixed assets

£

Cost

At 1 May 2004	21,292
At 30 April 2005	<u>21,292</u>

Depreciation

At 1 May 2004	11,737
Charge for the year	2,389
At 30 April 2005	<u>14,126</u>

Net book value

At 30 April 2005	<u>7,166</u>
At 30 April 2004	<u>9,555</u>

3 Share capital

2005

2004

	£	£
Authorised:		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>

	2005	2004	2005	2004
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>