REGISTERED NUMBER: 06905989 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2015

for

SP & AJ Building & Development Limited

Contents of the Abbreviated Accounts for the Year Ended 30 June 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Certified Accountants' Report	6

Company Information
for the Year Ended 30 June 2015

DIRECTORS:	S P Black A J Black
REGISTERED OFFICE:	c/o Charnwood Accountants The Point, Granite Way Mountsorrel Loughborough Leicestershire LE12 7TZ
REGISTERED NUMBER:	06905989 (England and Wales)
ACCOUNTANTS:	Charnwood Accountants & Business Advisors LLP The Point Granite Way Mountsorrel Loughborough Leicestershire LE12 7TZ

Abbreviated Balance Sheet
30 June 2015

	Notes	30.6.15 £	£	30.6.14 £	£
FIXED ASSETS					
Intangible assets	2		140,000		150,000
Tangible assets	3		64,226		55,650
			204,226		205,650
CURRENT ASSETS					
Debtors		167,328		51,212	
Cash at bank		93,795		141,761	
		261,123		192,973	
CREDITORS					
Amounts falling due within one year		369,823		292,557	
NET CURRENT LIABILITIES			(108,700)		(99,584)
TOTAL ASSETS LESS CURRENT LIABILITIES			95,526		106,066
CREDITORS					
Amounts falling due after more than one year			(49,507)		(30,690)
PROVISIONS FOR LIABILITIES			(12,845)		(10,122)
NET ASSETS			33,174		65,254
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			33,074		65,154
SHAREHOLDERS' FUNDS			33,174		65,254

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

 continued...

Abbreviated Balance Sheet - continued
30 June 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 3 February 2016 and were signed on its behalf by:

S P Black - Director

A J Black - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2015

1. ACCOUNTING POLICIES

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

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	15% on cost
Fixtures and fittings	-	15% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	33% on cost

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance
sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the
period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2014 and 30 June 2015	200,000
AMORTISATION	
At 1 July 2014	50,000
Amortisation for year	10,000
At 30 June 2015	60,000
NET BOOK VALUE	
At 30 June 2015	140,000
At 30 June 2014	150,000

continued...

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 July 2014	130,182
Additions	59,755
Disposals	(112,887)
At 30 June 2015	77,050
DEPRECIATION	
At 1 July 2014	74,532
Charge for year	24,187
Eliminated on disposal	(85,895)
At 30 June 2015	12,824
NET BOOK VALUE	
At 30 June 2015	64,226
At 30 June 2014	55,650

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.15 £	30.6.14 £
100	Ordinary	£1	100	100

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
SP & AJ Building & Development Limited

**The following reproduces the text of the report prepared for the directors in respect of the company's annual
unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five)
have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the
financial statements of SP & AJ Building & Development Limited for the year ended 30 June 2015 which comprise the
Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from
information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com.

This report is made solely to the Board of Directors of SP & AJ Building & Development Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SP & AJ Building & Development Limited and state those matters that we have agreed to state to the Board of Directors of SP & AJ Building & Development Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that SP & AJ Building & Development Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of SP & AJ Building & Development Limited. You consider that SP & AJ Building & Development Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of SP & AJ Building &
Development Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or
information and explanations you have given to us and we do not, therefore, express any opinion on the statutory
financial statements.

Charnwood Accountants & Business Advisors LLP
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

3 February 2016