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COMPANIES HOUSE

A.B.M. GROWTH LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

Company Registration Number SC360766

RSM Tenon Limited
Accountants and Business Advisers
160 Dundee Street
Edinburgh
EH11 1DQ

A.B.M. GROWTH LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

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A.B.M. GROWTH LIMITED

Registered Number SC360766

ABBREVIATED BALANCE SHEET

30 JUNE 2012

	Note	2012 £	2012 £	2011 £	2011 £
Fixed assets	2				
Tangible assets			1,457		*1,488*
Current assets					
Debtors		67,222		*51,926*	
Cash at bank and in hand		136,825		*98,402*	
		204,047		*150,328*	
Creditors: Amounts falling due within one year		(35,286)		*(60,035)*	
Net current assets			168,761		*90,293*
Total assets less current liabilities			170,218		*91,781*
Capital and reserves					
Called-up share capital	4		1,000		*1,000*
Profit and loss account			169,218		*90,781*
Shareholders' funds			170,218		*91,781*

The balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

A.B.M. GROWTH LIMITED

Registered Number SC360766

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2012

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements 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 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 26/11/2012 and are signed on their behalf by:

K A Hogg
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

A.B.M. GROWTH LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

1. Accounting policies

Basis of accounting

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

The turnover shown in the profit and loss account represents the value of all consultancy services delivered during the period, at selling price exclusive of Value Added Tax.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Equipment	-	33% at cost

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax assets are recognised only to the extent that the directors consider it 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 tax assets and liabilities recognised have been discounted.

No deferred tax has been included in the financial statements as the amounts involved are not significant.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 July 2011	2,472
Additions	1,189
At 30 June 2012	3,661
Depreciation	
At 1 July 2011	984
Charge for year	1,220
At 30 June 2012	2,204
Net book value	
At 30 June 2012	1,457
At 30 June 2011	*1,488*

3. Transactions with the directors

At the year end K A Hogg, a director of the company, was due a balance of £1,202 (2011: £30,468) from the company. This balance represents cash advances made to the company and also the repayment of funds advanced to the company prior to the commencement of trading. This balance is unsecured, interest free and repayable on demand.

4. Share capital

Authorised share capital:

	2012 £	*2011 £*
1,000 Ordinary shares of £1 each	1,000	*1,000*

Allotted, called up and fully paid:

	2012 No	2012 £	*2011 No*	*2011 £*
1,000 Ordinary shares of £1 each	1,000	1,000	*1,000*	*1,000*