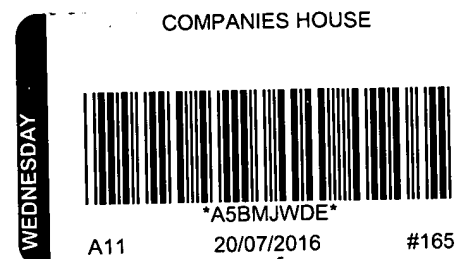


COMPANY REGISTRATION NUMBER 08696192

A A MASSEN TRADING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
29TH FEBRUARY 2016

STEPHENSON SMART
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ



A A MASSEN TRADING LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 29TH FEBRUARY 2016

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A A MASSEN TRADING LIMITED

ABBREVIATED BALANCE SHEET

29TH FEBRUARY 2016

		2016	2015
	Note	£	£
Fixed assets	2		
Tangible assets		400,000	190,000
Investments		2	2
		<u>400,002</u>	<u>190,002</u>
Current assets			
Stocks		171,944	163,663
Debtors		835	420
Cash at bank and in hand		12,332	478
		<u>185,111</u>	<u>164,561</u>
Creditors: Amounts falling due within one year		<u>171,781</u>	<u>164,815</u>
Net current assets/(liabilities)		<u>13,330</u>	<u>(254)</u>
Total assets less current liabilities		<u>413,332</u>	<u>189,748</u>
Capital and reserves			
Called up equity share capital	4	100	100
Revaluation reserve		20,000	-
Profit and loss account		393,232	189,648
Shareholders' funds		<u>413,332</u>	<u>189,748</u>

The Balance sheet continues on the following page.

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

A A MASSEN TRADING LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

29TH FEBRUARY 2016

For the year ended 29th February 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

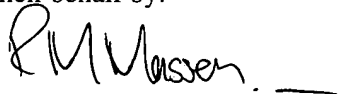
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 18th July 2016, and are signed on their behalf by:

Mr R M Massen



Mr S J Massen



Company Registration Number: 08696192

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

A A MASSEN TRADING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 29TH FEBRUARY 2016

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents the amounts invoiced and accrued relating to goods and services supplied during the year, net of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Investment properties

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment property revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) which, unlike Schedule 4 to the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

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A A MASSEN TRADING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 29TH FEBRUARY 2016

2. Fixed assets

	Tangible Assets £	Investments £	Total £
Cost or valuation			
At 1st March 2015	190,000	2	190,002
Additions	190,000	–	190,000
Revaluation	20,000	–	20,000
At 29th February 2016	<u>400,000</u>	<u>2</u>	<u>400,002</u>
Net book value			
At 29th February 2016	<u>400,000</u>	<u>2</u>	<u>400,002</u>
At 28th February 2015	<u>190,000</u>	<u>2</u>	<u>190,002</u>

3. Related party transactions

The company was under the control of the directors throughout the current and previous periods. Mr R M Massen and Mr S J Massen are directors and equal shareholders in the company.

During the year, the company purchased an investment property from A A Massen Limited for its market value of £190,000. A A Massen Limited is a company controlled by Mr A A Massen and Mrs D M A Massen, the parents of the directors. At the balance sheet date, A A Massen Trading Limited owed A A Massen Limited £4,580 (2015: £420 debtor).

At 29.02.2016, certain tangible fixed assets were transferred from A A Massen (Builders) to A A Massen Trading Limited for £Nil. A A Massen (Builders) is a partnership in which A A Massen, Mrs D M A Massen, Mr S J Massen and Mr R M Massen were equal partners until the resignations of Mr A A Massen and Mrs D M A Massen on 31 July 2015. At the balance sheet date, A A Massen Trading Limited owed A A Massen (Builders) £Nil (2015: £3,813).

4. Share capital

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>