Registered Number 02507444

Boiler Health Care Limited

Abbreviated Accounts

31 May 2015

Boiler Health Care Limited **Registered Number 02507444**

Balance Sheet as at 31 May 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets	2				
Tangible			29,321		27,766
			29,321		27,766
Current assets					
Stocks		4,950		4,750	
Debtors		202,069		67,271	
Cash at bank and in hand		29,575		162,388	
Total current assets		236,594		234,409	
Creditors: amounts falling due within one year		(91,480)		(103,266)	
Net current assets (liabilities)			145,114		131,143
Total assets less current liabilities			174,435		158,909
Provisions for liabilities			(5,864)		(5,166)
Total net assets (liabilities)			168,571		153,743
Capital and reserves					
Called up share capital	4		100		100

Profit and loss account	168,471	153,643
Shareholders funds	168,571	153,743

a. For the year ending 31 May 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 25 February 2016

And signed on their behalf by:
M E North, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 May 2015

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 amounts invoiced during the year, exclusive of Value Added Tax.

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

Operating lease agreements
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation
Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

Fixed Assets
All fixed assets are initially recorded at cost.

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.

Depreciation

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

Plant & Machinery	25% reducing balance
Fixtures & Fittings	25% reducing balance
Motor Vehicles	25% reducing balance

2 **Fixed Assets**

Tangible

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 June 2014	86,993	86,993
Additions	12,387	12,387
Disposals	(5,910)	(5,910)
At 31 May 2015	93,470	93,470
Depreciation		
At 01 June 2014	59,227	59,227
Charge for year	9,781	9,781
On disposals	(4,859)	(4,859)
At 31 May 2015	64,149	64,149
Net Book Value		
At 31 May 2015	29,321	29,321
At 31 May 2014	27,766	27,766

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2015	2014
	£	**£**
Authorised share capital:		
100 Ordinary of £1 each	100	100
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100

5 **Related party disclosures**

During the year the director made payments on behalf of the company totalling £nil (2014 - £5,865). The company advanced the director £108,718 (2014 - £nil) and was repaid £10,000 (2014 - £nil). Transactions with the director are interest free, unsecured and repayable on demand.