Registered number
03687286

A & PB Plumbing & Heating Engineers Limited

Abbreviated Accounts

31 December 2011

Stuart A Griggs
Chartered Accountants
99 High Street
Yatton
Bristol
BS49 4DR

A & PB Plumbing & Heating Engineers Limited
Registered number: 03687286
Abbreviated Balance Sheet
as at 31 December 2011

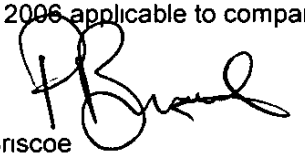
	Notes		2011 £		2010 £
Fixed assets					
Tangible assets	2		5,232		6,913
Current assets					
Stocks		3,335		1,366	
Debtors		-		4,395	
Cash at bank and in hand		18,633		7,994	
		21,968		13,755	
Creditors: amounts falling due within one year		(43,494)		(35,977)	
Net current liabilities			(21,526)		(22,222)
Net liabilities			(16,294)		(15,309)
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(16,296)		(15,311)
Shareholders' funds			(16,294)		(15,309)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



P Briscoe
Director
Approved by the board on 14 September 2012

A & PB Plumbing & Heating Engineers Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2011

1 Accounting policies

Basis of preparation
The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

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

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

Stocks
Stock and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

2 Tangible fixed assets

	£
Cost	
At 1 January 2011	17,388
At 31 December 2011	17,388
Depreciation	
At 1 January 2011	10,475
Charge for the year	1,681
At 31 December 2011	12,156
Net book value	
At 31 December 2011	5,232
At 31 December 2010	6,913

3 Share capital	Nominal value	2011 Number	2011 £	2010 £
Allotted, called up and fully paid				
Ordinary shares	£1 each	2	2	2