

Registered number  
03687286

**A & PB Plumbing & Heating Engineers Limited**

**Report and Unaudited Accounts**

**31 December 2009**

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

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**A & PB Plumbing & Heating Engineers Limited**  
**Report and accounts**  
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**A & PB Plumbing & Heating Engineers Limited**

**Registered number: 03687286**

**Director's Report**

The director presents his report and accounts for the year ended 31 December 2009

**Principal activities**

The company's principal activity during the year continued to be plumbing and heating engineers

**Directors**

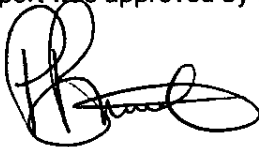
The following persons served as directors during the year

P Briscoe

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

This report was approved by the board on 7 June 2010 and signed on its behalf

A handwritten signature in black ink, appearing to be 'P Briscoe', written over a circular stamp or seal.

P Briscoe  
Director

**A & PB Plumbing & Heating Engineers Limited**  
**Profit and Loss Account**  
**for the year ended 31 December 2009**

	<b>Notes</b>	<b>2009 £</b>	<b>2008 £</b>
<b>Turnover</b>		88,580	107,288
Cost of sales		(50,435)	(60,912)
<b>Gross profit</b>		<u>38,145</u>	<u>46,376</u>
Administrative expenses		(30,623)	(46,373)
<b>Operating profit</b>	2	<u>7,522</u>	<u>3</u>
Interest receivable		1	129
Interest payable	3	(640)	(544)
<b>Profit/(loss) on ordinary activities before taxation</b>		<u>6,883</u>	<u>(412)</u>
Tax on profit/(loss) on ordinary activities		-	-
<b>Profit/(loss) for the financial year</b>		<u>6,883</u>	<u>(412)</u>

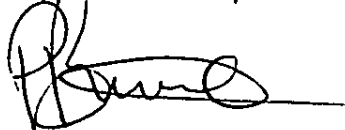
**A & PB Plumbing & Heating Engineers Limited**  
**Balance Sheet**  
**as at 31 December 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	4	9,144	18,691
<b>Current assets</b>			
Stocks		5,752	4,000
Debtors	5	3,635	3,549
Cash at bank and in hand		10,971	3,396
		<u>20,358</u>	<u>10,945</u>
<b>Creditors: amounts falling due within one year</b>	6	(37,280)	(47,083)
<b>Net current liabilities</b>		<u>(16,922)</u>	<u>(36,138)</u>
<b>Total assets less current liabilities</b>		<u>(7,778)</u>	<u>(17,447)</u>
<b>Creditors, amounts falling due after more than one year</b>	7	(2,786)	-
<b>Net liabilities</b>		<u>(10,564)</u>	<u>(17,447)</u>
<b>Capital and reserves</b>			
Called up share capital	8	2	2
Profit and loss account	9	(10,566)	(17,449)
<b>Shareholders' funds</b>		<u>(10,564)</u>	<u>(17,447)</u>

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 and that 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 7 June 2010

**A & PB Plumbing & Heating Engineers Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2009**

**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***

Stocks 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

<b>2 Operating profit</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
This is stated after charging		
Depreciation of owned fixed assets	98	1,808
Depreciation of assets held under finance leases and hire purchase contracts	2,864	2,864
Director's remuneration	15,811	12,043
	<hr/>	<hr/>
<b>3 Interest payable</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Interest payable	640	544
	<hr/>	<hr/>

**A & PB Plumbing & Heating Engineers Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2009**

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2009	2,569	56,294	58,863
Additions	500	-	500
Disposals	-	(41,975)	(41,975)
At 31 December 2009	<u>3,069</u>	<u>14,319</u>	<u>17,388</u>
<b>Depreciation</b>			
At 1 January 2009	2,418	37,754	40,172
Charge for the year	98	2,864	2,962
On disposals	-	(34,890)	(34,890)
At 31 December 2009	<u>2,516</u>	<u>5,728</u>	<u>8,244</u>
<b>Net book value</b>			
At 31 December 2009	<u>553</u>	<u>8,591</u>	<u>9,144</u>
At 31 December 2008	<u>151</u>	<u>18,540</u>	<u>18,691</u>

	<b>2009 £</b>	<b>2008 £</b>
Net book value of motor vehicles included above held under finance leases and hire purchase contracts	<u>8,591</u>	<u>11,455</u>

<b>5 Debtors</b>	<b>2009 £</b>	<b>2008 £</b>
Trade debtors	3,116	3,549
Other debtors	519	-
	<u>3,635</u>	<u>3,549</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2009 £</b>	<b>2008 £</b>
Obligations under finance lease and hire purchase contracts	3,039	10,977
Trade creditors	14,836	8,742
Other taxes and social security costs	1,239	1,788
Other creditors	18,166	25,576
	<u>37,280</u>	<u>47,083</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2009 £</b>	<b>2008 £</b>
Obligations under finance lease and hire purchase contracts	<u>2,786</u>	<u>-</u>

**A & PB Plumbing & Heating Engineers Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2009**

<b>8 Share capital</b>	<b>2009 No</b>	<b>2008 No</b>	<b>2009 £</b>	<b>2008 £</b>
Allotted, called up and fully paid Ordinary shares of £1 each	2	2	<u>2</u>	<u>2</u>

<b>9 Profit and loss account</b>	<b>2009 £</b>
At 1 January 2009	(17,449)
Profit for the year	6,883
At 31 December 2009	<u>(10,566)</u>

**10 Controlling party**

During the two years ending 31 December 2009 Peter Briscoe, a director, together with a member of his close family, controlled the company by virtue of a 100% holding of the issued share capital