

Registered number
04592575

N E S Build Limited

Unaudited Abbreviated Accounts

31 March 2015

N E S Build Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of N E S Build Limited for the year ended 31 March 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of N E S Build Limited for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of N E S Build Limited, as a body, in accordance with the terms of our engagement letter dated 31 October 2005. Our work has been undertaken solely to prepare for your approval the accounts of N E S Build Limited and state those matters that we have agreed to state to the Board of Directors of N E S Build Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than N E S Build Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that N E S Build Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of N E S Build Limited. You consider that N E S Build Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of N E S Build Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Jon Essam & Co Ltd
Chartered Accountants
23 Cottingham Way
Thrapston
Northants
NN14 4PL

28 May 2015

N E S Build Limited**Registered number:** 04592575**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	4,591	6,081
Current assets			
Debtors		20,288	15,816
Cash at bank and in hand		1,959	3,842
		<u>22,247</u>	<u>19,658</u>
Creditors: amounts falling due within one year		(13,748)	(12,813)
Net current assets		<u>8,499</u>	<u>6,845</u>
Total assets less current liabilities		<u>13,090</u>	<u>12,926</u>
Creditors: amounts falling due after more than one year		(10,000)	(10,000)
Provisions for liabilities		(909)	(1,205)
Net assets		<u>2,181</u>	<u>1,721</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		2,179	1,719
Shareholder's funds		<u>2,181</u>	<u>1,721</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.

The member has 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.

Director

Approved by the board on 28 May 2015

N E S Build Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2015

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 4/1/2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of air conditioning, refrigeration and general building works carried out for customers.

Depreciation

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

Tools and office equipment	20% reducing balance
Motor vehicles	25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 April 2014	14,282
At 31 March 2015	14,282

Depreciation

At 1 April 2014	8,201
Charge for the year	1,490
At 31 March 2015	9,691

Net book value

At 31 March 2015	4,591
At 31 March 2014	6,081

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	2	2	2
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