

COMPANY REGISTRATION NUMBER 04619198

AVIA BOILER CARE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MAY 2014

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AVIA BOILER CARE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2014

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

AVIA BOILER CARE LIMITED
ABBREVIATED BALANCE SHEET
31 MAY 2014

	Note	2014 £	2013 £
FIXED ASSETS	2		
Intangible assets		10,729	11,979
Tangible assets		8,810	10,882
		19,539	22,861
CURRENT ASSETS			
Stocks		2,500	2,500
Debtors		15,628	12,367
Cash at bank and in hand		83,596	78,229
		101,724	93,096
CREDITORS: Amounts falling due within one year		25,501	23,518
NET CURRENT ASSETS		76,223	69,578
TOTAL ASSETS LESS CURRENT LIABILITIES		95,762	92,439
PROVISIONS FOR LIABILITIES		1,632	2,018
		94,130	90,421
CAPITAL AND RESERVES			
Called-up equity share capital	3	2	2
Profit and loss account		94,128	90,419
SHAREHOLDERS' FUNDS		94,130	90,421

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

AVIA BOILER CARE LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MAY 2014

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on
23-02-15



MR N J PAYNE

Company Registration Number: 04619198

The notes on pages 3 to 5 form part of these abbreviated accounts.

1. ACCOUNTING POLICIES

AVIA BOILER CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2014

1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 June 2013	25,000	22,509	47,509
Additions	—	620	620
At 31 May 2014	<u>25,000</u>	<u>23,129</u>	<u>48,129</u>
DEPRECIATION			
At 1 June 2013	13,021	11,627	24,648
Charge for year	1,250	2,692	3,942
At 31 May 2014	<u>14,271</u>	<u>14,319</u>	<u>28,590</u>
NET BOOK VALUE			
At 31 May 2014	<u>10,729</u>	<u>8,810</u>	<u>19,539</u>
At 31 May 2013	<u>11,979</u>	<u>10,882</u>	<u>22,861</u>

AVIA BOILER CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2014

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
160 Ordinary A shares of £0.01 each	160	2	160	2
40 Ordinary B shares of £0.01 each	40	-	40	-
	<u>200</u>	<u>2</u>	<u>200</u>	<u>2</u>