

Absolute Power Solutions Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2016

D C Accounting Solutions Limited
Chartered Accountants and Business Advisers
Heron House,
39-41 Higher Bents Lane,
Bredbury,
Stockport
SK6 1EE

Absolute Power Solutions Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Absolute Power Solutions Limited
for the Year Ended 31 May 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Absolute Power Solutions Limited for the year ended 31 May 2016 set out on pages 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 (ICAEW), 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 Absolute Power Solutions Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Absolute Power Solutions Limited and state those matters that we have agreed to state to them, 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 Absolute Power Solutions Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Absolute Power Solutions 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 Absolute Power Solutions Limited.

You consider that Absolute Power Solutions 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 Absolute Power Solutions 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 statutory accounts.

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D C Accounting Solutions Limited
Chartered Accountants and Business Advisers
Heron House,
39-41 Higher Bents Lane,
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SK6 1EE
20 October 2016

Absolute Power Solutions Limited
(Registration number: 04756904)
Abbreviated Balance Sheet at 31 May 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		33,241	37,267
Current assets			
Debtors		50,399	6,610
Cash at bank and in hand		145,893	124,945
		196,292	131,555
Creditors: Amounts falling due within one year		(96,670)	(78,617)
Net current assets		99,622	52,938
Total assets less current liabilities		132,863	90,205
Provisions for liabilities		(6,648)	(7,453)
Net assets		126,215	82,752
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		126,213	82,750
Shareholders' funds		126,215	82,752

For the year ending 31 May 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 13 October 2016

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Mr Simon Hill
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Absolute Power Solutions Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Asset class	Depreciation method and rate
Land and buildings	Straight line over 10 years
Plant and machinery	25% Reducing balance basis
Fixtures, fittings and equipment	25% Reducing balance basis
Motor vehicles	25% Reducing balance basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Absolute Power Solutions Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 June 2015	78,917	78,917
Additions	<u>6,159</u>	<u>6,159</u>
At 31 May 2016	<u>85,076</u>	<u>85,076</u>
Depreciation		
At 1 June 2015	41,650	41,650
Charge for the year	<u>10,185</u>	<u>10,185</u>
At 31 May 2016	<u>51,835</u>	<u>51,835</u>
Net book value		
At 31 May 2016	<u><u>33,241</u></u>	<u><u>33,241</u></u>
At 31 May 2015	<u><u>37,267</u></u>	<u><u>37,267</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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 1072 of the Companies Act 2006.