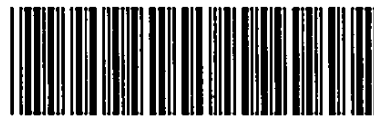


COMPANY REGISTRATION NUMBER 04992632

AVON EXTINGUISHERS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2013

WEDNESDAY



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18/12/2013

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COMPANIES HOUSE

JAY & JAY PARTNERSHIP LIMITED

Chartered Certified Accountants
2 Chesterfield Buildings
Westbourne Place
Clifton
Bristol
BS8 1RU

AVON EXTINGUISHERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

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AVON EXTINGUISHERS LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF AVON EXTINGUISHERS LIMITED

YEAR ENDED 31 MARCH 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Avon Extinguishers Limited for the year ended 31 March 2013 as set out on pages 2 to 6 from the company's accounting records and from information and explanations you have given us

As a practising member firm of The Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

Our work has been undertaken in accordance with the requirements of Association of Chartered Certified Accountants as detailed at [www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)



JAY & JAY PARTNERSHIP LIMITED
Chartered Certified Accountants

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BS8 1RU

12/12/13

AVON EXTINGUISHERS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
FIXED ASSETS	2		
Intangible assets		60,000	65,000
Tangible assets		<u>17,254</u>	<u>22,804</u>
		<u>77,254</u>	<u>87,804</u>
CURRENT ASSETS			
Stocks		24,255	21,708
Debtors		40,683	51,224
Cash at bank and in hand		<u>47,143</u>	<u>26,212</u>
		112,081	99,144
CREDITORS: Amounts falling due within one year		<u>39,981</u>	<u>34,357</u>
NET CURRENT ASSETS		<u>72,100</u>	<u>64,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>149,354</u>	<u>152,591</u>
CREDITORS: Amounts falling due after more than one year		<u>89,603</u>	<u>72,393</u>
		<u>59,751</u>	<u>80,198</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	104	104
Profit and loss account		<u>59,647</u>	<u>80,094</u>
SHAREHOLDERS' FUNDS		<u>59,751</u>	<u>80,198</u>

The directors are 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 directors acknowledge their responsibilities 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

The Balance sheet continues on the following page.

The notes on pages 4 to 6 form part of these abbreviated accounts.

AVON EXTINGUISHERS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2013

These abbreviated accounts were approved by the directors and authorised for issue on 12 12 13 ,
and are signed on their behalf by



MR R C PINK

Company Registration Number 04992632

The notes on pages 4 to 6 form part of these abbreviated accounts.

AVON EXTINGUISHERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 20 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill - 5% straight line

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 15% reducing balance
Fixtures & Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

AVON EXTINGUISHERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES *(continued)*

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

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 directors consider 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 instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

AVON EXTINGUISHERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2012	100,000	38,490	138,490
Additions	–	335	335
Disposals	–	(3,000)	(3,000)
At 31 March 2013	100,000	35,825	135,825
DEPRECIATION			
At 1 April 2012	35,000	15,686	50,686
Charge for year	5,000	5,484	10,484
On disposals	–	(2,599)	(2,599)
At 31 March 2013	40,000	18,571	58,571
NET BOOK VALUE			
At 31 March 2013	60,000	17,254	77,254
At 31 March 2012	65,000	22,804	87,804

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
101 Ordinary A shares of £1 each	101	101	101	101
1 Ordinary B shares of £1 each	1	1	1	1
1 Ordinary C shares of £1 each	1	1	1	1
1 Ordinary D shares of £1 each	1	1	1	1
	104	104	104	104