

**NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

OMW Accountancy Ltd

AAT

34a Littlepark Avenue
Havant
Hampshire
PO9 3QY

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Unaudited Financial Statements
For The Year Ended 31 May 2017

Contents

	Page
Balance Sheet	1—2
Statement of Changes in Equity	3
Notes to the Financial Statements	4—6

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Balance Sheet
As at 31 May 2017

Registered number: 04999277

		31 May 2017		Period to 31 May 2016	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	6		7,583		11,375
			7,583		11,375
CURRENT ASSETS					
Debtors	8	4,358		2,376	
		4,358		2,376	
Creditors: Amounts Falling Due Within One Year	9	(24,772)		(32,783)	
NET CURRENT ASSETS (LIABILITIES)			(20,414)		(30,407)
TOTAL ASSETS LESS CURRENT LIABILITIES			(12,831)		(19,032)
PROVISIONS FOR LIABILITIES					
Deferred Taxation	10		-		(281)
NET ASSETS			(12,831)		(19,313)
CAPITAL AND RESERVES					
Called up share capital	11		2		1
Profit and loss account			(12,833)		(19,314)
SHAREHOLDERS' FUNDS			(12,831)		(19,313)

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Balance Sheet (continued)
As at 31 May 2017

For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Mr Philip Miles

Mr Christopher Jones

16th October 2017

The notes on pages 4 to 6 form part of these financial statements.

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Statement of Changes in Equity
For The Year Ended 31 May 2017

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 January 2016	1	(11,205)	(11,204)
Loss for the period and total comprehensive income	-	(8,109)	(8,109)
As at 31 May 2016 and 1 June 2016	1	(19,314)	(19,313)
Profit for the year and total comprehensive income	-	6,481	6,481
Arising on shares issued during the period	1	-	1
As at 31 May 2017	2	(12,833)	(12,831)

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED

Notes to the Unaudited Accounts

For The Year Ended 31 May 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 3 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

1.6. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

6. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2016	30,000
As at 31 May 2017	30,000
Amortisation	
As at 1 June 2016	18,625
Provided during the period	3,792
As at 31 May 2017	22,417
Net Book Value	
As at 31 May 2017	7,583
As at 1 June 2016	11,375

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 May 2017

8. Debtors

	31 May 2017	Period to 31 May 2016
	£	£
Due within one year		
Trade debtors	3,125	856
Other debtors	-	1,520
Other taxes and social security	1,233	-
	<u>4,358</u>	<u>2,376</u>

9. Creditors: Amounts Falling Due Within One Year

	31 May 2017	Period to 31 May 2016
	£	£
Bank loans and overdrafts	3,244	831
Other taxes and social security	-	450
Net wages	3,836	-
Other creditors	-	31,502
Accruals and deferred income	1,140	-
Directors' loan accounts	16,552	-
	<u>24,772</u>	<u>32,783</u>

10. Deferred Taxation

	31 May 2017	Period to 31 May 2016
	£	£
As at 1 June 2016	281	281
Deferred taxation	(281)	-
	<u>-</u>	<u>281</u>

The provision for deferred taxation is made up of accelerated capital allowances

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 May 2017

11. Share Capital

	Value	Number	31 May 2017	Period to 31 May 2016
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1.000	2	2	1

	Nominal value	Number	Amount
	£		£
Shares issued during the period:			
Ordinary shares	1.000	1	1

12. Ultimate Controlling Party

The company's ultimate controlling party is Mr P Miles & Mr C Jones by virtue of their ownership of 100% of the issued share capital in the company.

13. General Information

NIGHTINGALE PLUMBING & BUILDING SERVICES LIMITED Registered number 04999277 is a limited by shares company incorporated in England & Wales. The Registered Office is 50 Friars Croft, Calmore, SO40 2SS.

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.