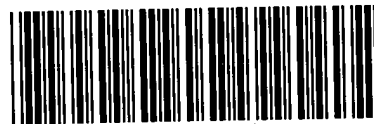


Registered number
6326083

ABC Heating Limited
Abbreviated Accounts
31 December 2014

THURSDAY



A4GL0BLN

A12

24/09/2015

#312

COMPANIES HOUSE

ABC Heating Limited

Registered number:

6326083

Abbreviated Balance Sheet

as at 31 December 2014

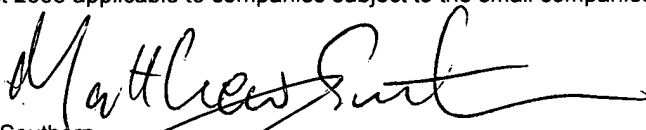
	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	3	25,701	6,057
Current assets			
Stocks		31,415	17,127
Debtors		110,741	101,015
Cash at bank and in hand		8,474	6,175
		<u>150,630</u>	<u>124,317</u>
Creditors: amounts falling due within one year		(148,996)	(127,860)
Net current assets/(liabilities)		<u>1,634</u>	<u>(3,543)</u>
Total assets less current liabilities		<u>27,335</u>	<u>2,514</u>
Creditors: amounts falling due after more than one year		(14,550)	-
Provisions for liabilities		(4,450)	(369)
Net assets		<u>8,335</u>	<u>2,145</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		8,235	2,045
Shareholders' funds		<u>8,335</u>	<u>2,145</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their 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.


M Southern
Director

J West
Director

Approved by the board on

~~August 2015~~
18 September 2015

ABC Heating Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2014

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 January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

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.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

ABC Heating Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2014

2 Intangible fixed assets

£

Cost

At 1 January 2014

15,000

At 31 December 2014

15,000

Amortisation

At 1 January 2014

15,000

At 31 December 2014

15,000

Net book value

At 31 December 2014

-

3 Tangible fixed assets

£

Cost

At 1 January 2014

27,291

Additions

22,178

At 31 December 2014

49,469

Depreciation

At 1 January 2014

21,234

Charge for the year

2,534

At 31 December 2014

23,768

Net book value

At 31 December 2014

25,701

At 31 December 2013

6,057

4 Share capital

**Nominal
value**

**2014
Number**

**2014
£**

**2013
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

100

100

100

5 Loans to directors

Description and conditions

**B/fwd
£**

**Paid
£**

**Repaid
£**

**C/fwd
£**

J West

Directors current account

12,040

(22,178)

23,939

13,801

12,040

(22,178)

23,939

13,801