

Ca's House :-

COMPANY REGISTRATION NUMBER 06370924

JOHN HOWLETT PLUMBING & BUILDING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2011

WEDNESDAY



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16/11/2011

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COMPANIES HOUSE

ACCURATE TAX SOLUTIONS

Chartered Accountants
Unit 2 155a Bolton Road
Ashton in Makerfield
Wigan
Lancashire
England
WN4 8AE

JOHN HOWLETT PLUMBING & BUILDING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

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JOHN HOWLETT PLUMBING & BUILDING LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF JOHN HOWLETT PLUMBING & BUILDING LIMITED

YEAR ENDED 31 MARCH 2011

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

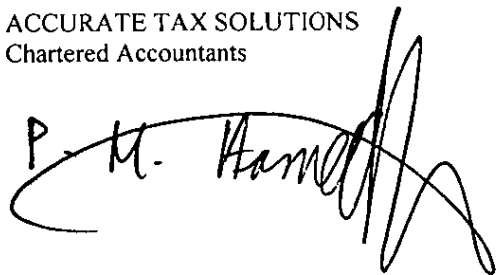
We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2011 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Unit 2 155a Bolton Road
Ashton in Makerfield
Wigan
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England
WN4 8AE

ACCURATE TAX SOLUTIONS
Chartered Accountants



JOHN HOWLETT PLUMBING & BUILDING LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2011

	Note	2011 £	2010 £
FIXED ASSETS	2		
Intangible assets		20,000	20,000
Tangible assets		<u>18,237</u>	<u>22,796</u>
		<u>38,237</u>	<u>42,796</u>
CURRENT ASSETS			
Stocks		-	1,013
Debtors		156	24,495
Cash at bank and in hand		<u>5,847</u>	<u>11,853</u>
		6,003	37,361
CREDITORS: Amounts falling due within one year		<u>45,538</u>	<u>56,502</u>
NET CURRENT LIABILITIES		<u>(39,535)</u>	<u>(19,141)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,298)</u>	<u>23,655</u>
CREDITORS: Amounts falling due after more than one year		-	16,099
		<u>(1,298)</u>	<u>7,556</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		<u>(1,398)</u>	<u>7,456</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(1,298)</u>	<u>7,556</u>

The Balance sheet continues on the following page
The notes on pages 4 to 6 form part of these abbreviated accounts

JOHN HOWLETT PLUMBING & BUILDING LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2011

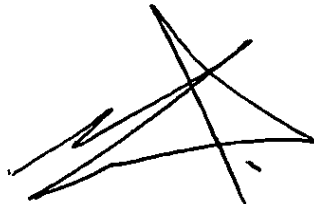
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

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

These abbreviated accounts were approved by the directors and authorised for issue on 8th September 2011, and are signed on their behalf by



MR M HOWLETT

Director

Company Registration Number 06370924

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

JOHN HOWLETT PLUMBING & BUILDING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

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

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 - (20% 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 - (20% Reducing Balance)

Motor Vehicles - (20% Reducing Balance)

Equipment - (20% 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

JOHN HOWLETT PLUMBING & BUILDING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

1. ACCOUNTING POLICIES *(continued)*

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.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2010 and 31 March 2011	<u>20,000</u>	<u>44,538</u>	<u>64,538</u>
DEPRECIATION			
At 1 April 2010	–	21,742	21,742
Charge for year	–	<u>4,559</u>	<u>4,559</u>
At 31 March 2011	<u>–</u>	<u>26,301</u>	<u>26,301</u>
NET BOOK VALUE			
At 31 March 2011	<u>20,000</u>	<u>18,237</u>	<u>38,237</u>
At 31 March 2010	<u>20,000</u>	<u>22,796</u>	<u>42,796</u>

3. SHARE CAPITAL

Authorised share capital:

	2011 £	2010 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

JOHN HOWLETT PLUMBING & BUILDING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

3. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid.

	2011		2010	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>