

**Registration number 06756896**

**A & S Fencing Limited**  
**Abbreviated accounts**  
**for the year ended 31 March 2015**

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**A & S Fencing Limited**

**Report to the Board of Directors on the preparation  
of unaudited statutory accounts of A & S Fencing Limited  
for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & S Fencing Limited for the year ended 31 March 2015 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of A & S Fencing Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at [icaew.com/regulations](http://icaew.com/regulations). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & S Fencing Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & S Fencing 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 A & S Fencing Limited. You consider that A & S Fencing 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 A & S Fencing 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.

*Nicholas & Walters*

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**Nicholas & Walters Ltd**  
**Chartered Accountants**  
**54/56 Victoria Street**  
**Shirebrook**  
**Mansfield**  
**Notts**  
**NG20 8AQ**

**15 June 2015**

**A & S Fencing Limited**

**Abbreviated balance sheet  
as at 31 March 2015**

		<b>2015</b>		<b>2014</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		7,750		9,164
<b>Current assets</b>					
Debtors		28,515		22,883	
Cash at bank and in hand		1,519		1,612	
		<u>30,034</u>		<u>24,495</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(34,709)</u>		<u>(30,330)</u>	
<b>Net current liabilities</b>			<u>(4,675)</u>		<u>(5,835)</u>
<b>Total assets less current liabilities</b>			3,075		3,329
<b>Provisions for liabilities</b>			<u>(1,550)</u>		<u>(1,833)</u>
<b>Net assets</b>			<u>1,525</u>		<u>1,496</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			1,425		1,396
<b>Shareholders' funds</b>			<u>1,525</u>		<u>1,496</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**A & S Fencing Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 March 2015**

For the year ended 31 March 2015 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 of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 15 June 2015, and are signed on their behalf by:

**A J Childs Esq**  
**Director**

A handwritten signature in black ink, appearing to read 'A J Childs', written over a horizontal line.

**Registration number 06756896**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **A & S Fencing Limited**

### **Notes to the abbreviated financial statements for the year ended 31 March 2015**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Tangible fixed assets and 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:

Plant and machinery	- 15% reducing balance
Motor vehicles	- 25% reducing balance

##### **1.4. 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.

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.

#### **2. Fixed assets**

	<b>Tangible fixed assets £</b>
<b>Cost</b>	
At 1 April 2014	16,455
Additions	812
At 31 March 2015	<u>17,267</u>
<b>Depreciation</b>	
At 1 April 2014	7,290
Charge for year	2,227
At 31 March 2015	<u>9,517</u>
<b>Net book values</b>	
At 31 March 2015	<u>7,750</u>
At 31 March 2014	<u>9,165</u>

# **A & S Fencing Limited**

## **Notes to the abbreviated financial statements for the year ended 31 March 2015**

<b>3. Share capital</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>