

# D & J Plumbing & Heating (UK) Limited

Unaudited Abbreviated Accounts

for the Period from 1 August 2015 to 31 December 2016

Lambert Chapman LLP  
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**D & J Plumbing & Heating (UK) Limited**  
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**D & J Plumbing & Heating (UK) Limited**  
**Balance Sheet as at 31 December 2016**

	Note	31 December 2016 £	31 July 2015 £
<b>Fixed assets</b>			
Tangible fixed assets	<u>2</u>	<u>18,729</u>	<u>4,869</u>
<b>Current assets</b>			
Stocks		2,055	1,475
Debtors		30,996	16,135
Cash at bank and in hand		<u>-</u>	<u>3</u>
		33,051	17,613
Creditors: Amounts falling due within one year		<u>(32,233)</u>	<u>(28,569)</u>
Net current assets/(liabilities)		<u>818</u>	<u>(10,956)</u>
Total assets less current liabilities		19,547	(6,087)
Creditors: Amounts falling due after more than one year		(13,494)	-
Provisions for liabilities		<u>(3,035)</u>	<u>-</u>
Net assets/(liabilities)		<u><u>3,018</u></u>	<u><u>(6,087)</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	2	2
Profit and loss account		<u>3,016</u>	<u>(6,089)</u>
Shareholders' funds/(deficit)		<u><u>3,018</u></u>	<u><u>(6,087)</u></u>

For the year ending 31 December 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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.

The notes on pages 3 to 4 form an integral part of these financial statements.

**D & J Plumbing & Heating (UK) Limited**  
**Balance Sheet as at 31 December 2016**  
**..... continued**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

Approved by the Board on 28 December 2017 and signed on its behalf by:

D A Joyce  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**D & J Plumbing & Heating (UK) Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 August 2015 to 31 December 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	20% reducing balance
Fixtures and fittings	20% straight line
Motor vehicles	25% reducing balance
Office Equipment	33% straight line

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**D & J Plumbing & Heating (UK) Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 August 2015 to 31 December 2016**  
..... continued

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 August 2015	8,142	8,142
Additions	21,281	21,281
At 31 December 2016	29,423	29,423
<b>Depreciation</b>		
At 1 August 2015	3,273	3,273
Charge for the period	7,421	7,421
At 31 December 2016	10,694	10,694
<b>Net book value</b>		
At 31 December 2016	18,729	18,729
At 31 July 2015	4,869	4,869

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 December 2016</b>		<b>31 July 2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	2	2	2	2

**4 Related party transactions**

**Directors' advances and credits**

	<b>1 August 2015 to 31 December 2016 Advance/ Credit £</b>	<b>1 August 2015 to 31 December 2016 Repaid £</b>	<b>Year ended 31 July 2015 Advance/ Credit £</b>	<b>Year ended 31 July 2015 Repaid £</b>
<b>D A Joyce</b>	75,977	59,486	55,948	56,421