

MBH Plumbing & Heating Limited

Unaudited Abbreviated Accounts

for the Period from 20 October 2014 to 31 October 2015

Roy Smart Limited
Chartered Certified Accountants
23 Basepoint Business Centre
Rivermead Drive
Westlea
Swindon
Wiltshire
SN5 7EX

MBH Plumbing & Heating Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
MBH Plumbing & Heating Limited
for the Period Ended 31 October 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of MBH Plumbing & Heating Limited for the period ended 31 October 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of MBH Plumbing & Heating Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of MBH Plumbing & Heating Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MBH Plumbing & Heating Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that MBH Plumbing & Heating 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 MBH Plumbing & Heating Limited. You consider that MBH Plumbing & Heating Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of MBH Plumbing & Heating 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.

.....

Roy Smart Limited
Chartered Certified Accountants
23 Basepoint Business Centre
Rivermead Drive
Westlea
Swindon
Wiltshire
SN5 7EX
15 December 2015

MBH Plumbing & Heating Limited
(Registration number: 09272233)
Abbreviated Balance Sheet at 31 October 2015

	Note	31 October 2015
		£
Fixed assets		
Tangible fixed assets		10,046
Current assets		
Debtors		17,115
Cash at bank and in hand		16,483
		33,598
Creditors: Amounts falling due within one year		(34,525)
Net current liabilities		(927)
Total assets less current liabilities		9,119
Provisions for liabilities		(2,679)
Net assets		6,440
Capital and reserves		
Profit and loss account		6,440
Shareholders' funds		6,440

For the year ending 31 October 2015 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 15 December 2015 and signed on its behalf by:

.....
Mr Matthew Paul Bennett
Director

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

MBH Plumbing & Heating Limited
(Registration number: 09272233)
Abbreviated Balance Sheet at 31 October 2015
..... continued

.....
Mr Matthew Hacker
Director

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

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MBH Plumbing & Heating Limited
Notes to the Abbreviated Accounts for the Period from 20 October 2014 to 31 October 2015
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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 April 2008).

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:

Asset class	Depreciation method and rate
Motor Vehicles	25% straight line basis

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

MBH Plumbing & Heating Limited
Notes to the Abbreviated Accounts for the Period from 20 October 2014 to 31 October 2015
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	13,395	13,395
At 31 October 2015	13,395	13,395
Depreciation		
Charge for the period	3,349	3,349
At 31 October 2015	3,349	3,349
Net book value		
At 31 October 2015	10,046	10,046

3 Share capital

Allotted, called up and fully paid shares

	31 October 2015	
	No.	£
Ordinary Shares of £1 each	20	20

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.