

AP Higgs Engineering Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2016

R J Financial Accounting Services
Chartered Certified Accountants
1b Bassaleg Road
Newport
Gwent
NP20 3EB

AP Higgs Engineering Ltd
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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 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
AP Higgs Engineering Ltd
for the Year Ended 31 October 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of AP Higgs Engineering Ltd for the year ended 31 October 2016 set out on pages 2 to 4 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 AP Higgs Engineering Ltd, 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 AP Higgs Engineering Ltd 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://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than AP Higgs Engineering Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that AP Higgs Engineering Ltd 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 AP Higgs Engineering Ltd. You consider that AP Higgs Engineering Ltd 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 AP Higgs Engineering Ltd. 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.

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R J Financial Accounting Services
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1b Bassaleg Road
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8 March 2017

AP Higgs Engineering Ltd
(Registration number: 09286480)
Abbreviated Balance Sheet as at 31 October 2016

	Note	31 October 2016 £	31 October 2015 £
Fixed assets			
Tangible assets		11,347	750
Current assets			
Debtors		10,819	1,239
Cash at bank and in hand		5,732	5,950
		<hr/> 16,551	<hr/> 7,189
Creditors: Amounts falling due within one year		(7,505)	(5,581)
		<hr/> 9,046	<hr/> 1,608
Net current assets			
Total assets less current liabilities		20,393	2,358
Creditors: Amounts falling due after more than one year		(19,967)	-
		<hr/> 426	<hr/> 2,358
Net assets		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		326	2,258
		<hr/>	<hr/>
Shareholders' funds		426	2,358
		<hr/> <hr/>	<hr/> <hr/>

For the year ending 31 October 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.

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

Approved by the director on 8 March 2017

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M r A P
Director

H i g g s

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

Notes to the Abbreviated Accounts

1 Accounting policies

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

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
Fixtures and fittings	25% reducing balance

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 November 2015	1,000	1,000
Additions	14,381	14,381
	<hr/>	<hr/>
At 31 October 2016	15,381	15,381
	<hr/>	<hr/>
Depreciation		
At 1 November 2015	250	250
Charge for the year	3,784	3,784
	<hr/>	<hr/>
At 31 October 2016	4,034	4,034
	<hr/>	<hr/>
Net book value		

At 31 October 2016

11,347 11,347

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At 31 October 2015

750 750

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AP Higgs Engineering Ltd
Notes to the Abbreviated Accounts

3 Share capital

Allotted, called up and fully paid shares

	31 October 2016		31 October 2015	
	No.	£	No.	£
Andrew Higgs of £1 each	65	65	100	100
Katrina Higgs of £1 (2015 - £Nil) each	35	35	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	100	100	100	100
	<hr/>	<hr/>	<hr/>	<hr/>

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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.