

Abbreviated Accounts for the Year Ended 31 March 2016

for

ABS HEATING LTD

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for the Year Ended 31 March 2016**

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ABS HEATING LTD
Company Information
for the Year Ended 31 March 2016

DIRECTOR: A Allen

REGISTERED OFFICE: Laurel House
Ruthvenfield Road
Inveralmond Industrial Estate
Perth
Perthshire
PH1 3EE

REGISTERED NUMBER: SC239552 (Scotland)

ACCOUNTANTS: Account Tax Ltd
Chartered Certified Accountants
Traill Drive
Montrose
Angus
DD10 8SW

ABS HEATING LTD (REGISTERED NUMBER: SC239552)

**Abbreviated Balance Sheet
31 March 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		18,946		23,162
CURRENT ASSETS					
Stocks		655		1,650	
Debtors		711		36,752	
Cash at bank		46,939		49,068	
		48,305		87,470	
CREDITORS					
Amounts falling due within one year		7,501		17,981	
NET CURRENT ASSETS			40,804		69,489
TOTAL ASSETS LESS CURRENT LIABILITIES			59,750		92,651
PROVISIONS FOR LIABILITIES			-		2,319
NET ASSETS			59,750		90,332
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			59,749		90,331
SHAREHOLDERS' FUNDS			59,750		90,332

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

ABS HEATING LTD (REGISTERED NUMBER: SC239552)

Abbreviated Balance Sheet - continued
31 March 2016

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

The financial statements were approved by the director on 2 September 2016 and were signed by:

A Allen - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 20% on cost
Plant and machinery	- 20% on cost
Motor vehicles	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax due to timing differences is immaterial and therefore not recognised.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	41,343
Additions	4,500
At 31 March 2016	45,843
DEPRECIATION	
At 1 April 2015	18,181
Charge for year	8,716
At 31 March 2016	26,897
NET BOOK VALUE	
At 31 March 2016	18,946
At 31 March 2015	23,162

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

ABS HEATING LTD

**Report of the Accountants to the Director of
ABS Heating Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2016 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Account Tax Ltd
Chartered Certified Accountants
Traill Drive
Montrose
Angus
DD10 8SW

2 September 2016

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.