

Abbreviated Accounts for the Year Ended 31 March 2014

for

ABS HEATING LTD

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2014**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Report of the Accountants	5

ABS HEATING LTD

**Company Information
for the Year Ended 31 March 2014**

DIRECTOR: A Allen

REGISTERED OFFICE: Wester Waterlair
Fordoun
Laurencekrk
Aberdeenshire
AB30 1JD

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 2014**

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		8,839		12,729
CURRENT ASSETS					
Stocks		1,650		1,650	
Debtors		26,442		9,379	
Cash at bank		35,200		31,140	
		63,292		42,169	
CREDITORS					
Amounts falling due within one year		20,210		19,505	
NET CURRENT ASSETS			43,082		22,664
TOTAL ASSETS LESS CURRENT LIABILITIES			51,921		35,393
PROVISIONS FOR LIABILITIES			2,319		2,319
NET ASSETS			49,602		33,074
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			49,601		33,073
SHAREHOLDERS' FUNDS			49,602		33,074

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 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)

The notes form part of these abbreviated accounts

ABS HEATING LTD (REGISTERED NUMBER: SC239552)

Abbreviated Balance Sheet - continued
31 March 2014

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 26 November 2014 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 2014**

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 April 2008).

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

Deferred tax

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	31,473
Additions	880
Disposals	(10,113)
At 31 March 2014	<u>22,240</u>
DEPRECIATION	
At 1 April 2013	18,744
Charge for year	4,083
Eliminated on disposal	(9,426)
At 31 March 2014	<u>13,401</u>
NET BOOK VALUE	
At 31 March 2014	<u>8,839</u>
At 31 March 2013	<u>12,729</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
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 2014 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

26 November 2014

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.