

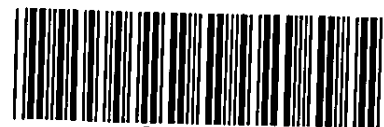
COMPANY REGISTRATION NUMBER SC254009

ABERDEEN BOILER SERVICES LIMITED
ABBREVIATED ACCOUNTS
31 AUGUST 2011

ANNE MACKINTOSH

Chartered Accountants
24 Callum Park
Kingswells
Aberdeen
AB15 8XJ

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COMPANIES HOUSE

ABERDEEN BOILER SERVICES LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2011

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ABERDEEN BOILER SERVICES LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2011

	Note	2011 £	£	2010 £	£
FIXED ASSETS					
Tangible assets	2		67,509		44,446
CURRENT ASSETS					
Stocks and work in progress		14,000		12,000	
Debtors		107,551		105,363	
Cash at bank and in hand		196,810		170,203	
		<u>318,361</u>		<u>287,566</u>	
CREDITORS: Amounts falling due within one year		<u>134,527</u>		<u>139,059</u>	
NET CURRENT ASSETS			183,834		148,507
			<u>251,343</u>		<u>192,953</u>
CREDITORS: Amounts falling due after more than one year			22,238		10,243
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>229,105</u>		<u>182,710</u>
PROVISIONS FOR LIABILITIES AND CHARGES			9,388		4,007
			<u>219,717</u>		<u>178,703</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

ABERDEEN BOILER SERVICES LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 AUGUST 2011

	Note	2011 £	2010 £
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		219,617	178,603
SHAREHOLDERS' FUNDS		<u>219,717</u>	<u>178,703</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with ss394 and 395 Companies Act 2006 , and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

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

Signed on behalf of the board of directors

M C Brodie
MRS M BRODIE
Director

Approved by the Board: 6 April 2012

The notes on pages 3 to 4 form part of these abbreviated accounts.

ABERDEEN BOILER SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2011

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Tenants' improvements-	-	2% on a straight line basis
Plant and equipment	-	15% on a straight line basis
Office equipment and motor vans	-	25% on a straight line basis

Stocks

Stocks are valued at the lower of cost and net realisable value.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either 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.

ABERDEEN BOILER SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2011

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 September 2010	152,395
Additions	56,141
Disposals	<u>(30,160)</u>
At 31 August 2011	<u>178,376</u>
DEPRECIATION	
At 1 September 2010	107,949
Charge for year	25,795
On disposals	<u>(22,877)</u>
At 31 August 2011	<u>110,867</u>
NET BOOK VALUE	
At 31 August 2011	<u>67,509</u>
At 1 September 2010	<u>44,446</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2011		2010	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>