

**H A McEwen (Boiler Repairs) Ltd**  
**ABBREVIATED ACCOUNTS COVER**

**H A McEwen (Boiler Repairs) Ltd**

**Company No. 01101413**

**Abbreviated Accounts**

**31 May 2016**



**H A McEwen (Boiler Repairs) Ltd**  
**ABBREVIATED BALANCE SHEET**  
**at 31 May 2016**

<b>Company No.01101413</b>	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	194,245	187,094
		<u>194,245</u>	<u>187,094</u>
<b>Current assets</b>			
Stocks		12,500	12,500
Debtors		71,711	72,220
Cash at bank and in hand		72,049	29,107
		<u>156,260</u>	<u>113,827</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(113,143)</u>	<u>(146,792)</u>
<b>Net current assets/(liabilities)</b>		43,117	(32,965)
<b>Total assets less current liabilities</b>		237,362	154,129
<b>Creditors: Amounts falling due after more than one year</b>		<u>(135,205)</u>	<u>(82,115)</u>
<b>Net assets</b>		<u>102,157</u>	<u>72,014</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Revaluation reserve		138,000	138,000
Profit and loss account		(35,943)	(66,086)
<b>Shareholder's funds</b>		<u>102,157</u>	<u>72,014</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 31 May 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 February 2017

And signed on its behalf by:

M.E. McEwen  
 Director  
 17 February 2017

**H A McEwen (Boiler Repairs) Ltd**  
**NOTES TO THE ABBREVIATED**  
**ACCOUNTS**  
**for the year ended 31 May 2016**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) ["the FRSSE"].

**Turnover**

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers.

**Tangible fixed assets and depreciation**

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

Freehold buildings	4% Reducing balance
Leasehold land and buildings	5% Reducing balance
Plant and machinery	10% Reducing balance
Motor vehicles	25% Reducing balance
Furniture, fittings and equipment	10 - 50% Reducing balance

**Leased assets**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. Assets held under finance leases, or hire purchase contracts, are recorded in the balance sheet as tangible fixed assets and depreciated over their estimated useful lives or the term of the finance lease or hire purchase contract, whichever is shorter. Future instalments under such finance leases or hire purchase contracts, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account, and the capital element which reduces the outstanding obligation for future instalments.

All other leases are accounted for as 'operating leases' and the rental charges are charged to the profit and loss account on a straight line basis over the life of the lease.

## 2 Fixed assets

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 June 2015	323,103	323,103
Additions	22,350	22,350
At 31 May 2016	<u>345,453</u>	<u>345,453</u>
<b>Amortisation</b>		
At 1 June 2015	136,009	136,009
Charge for the year	15,199	15,199
At 31 May 2016	<u>151,208</u>	<u>151,208</u>
<b>Net book values</b>		
At 31 May 2016	<u>194,245</u>	<u>194,245</u>
At 31 May 2015	<u>187,094</u>	<u>187,094</u>

## 3 Share Capital

	<b>Nominal</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>Number</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary	1.00	100	<u>100</u>	<u>100</u>
			<u>100</u>	<u>100</u>

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.