

**ETTA PLUMBING &  
HEATING SERVICES LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**ETTA PLUMBING &  
HEATING SERVICES LIMITED (REGISTERED NUMBER: 03286605)**

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FOR THE YEAR ENDED 31 MARCH 2015**

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**ETTA PLUMBING &  
HEATING SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2015**

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**DIRECTOR:** Mr S J Jackson

**REGISTERED OFFICE:** 81 Burton Road  
Derby  
Derbyshire  
DE1 1TJ

**REGISTERED NUMBER:** 03286605 (England and Wales)

**ACCOUNTANTS:** Johnson Tidsall Limited  
Chartered Accountants  
81 Burton Road  
Derby  
Derbyshire  
DE1 1TJ

**ETTA PLUMBING &  
HEATING SERVICES LIMITED (REGISTERED NUMBER: 03286605)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		<b>529</b>		167
Investment property	3		<b>199,022</b>		<b>296,522</b>
			<b>199,551</b>		<b>296,689</b>
<b>CURRENT ASSETS</b>					
Stocks		<b>2,033</b>		8,273	
Debtors		<b>64,542</b>		38,003	
Cash at bank and in hand		<b>3,000</b>		250	
		<b>69,575</b>		46,526	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<b>129,672</b>		<b>128,359</b>	
<b>NET CURRENT LIABILITIES</b>			<b>(60,097)</b>		<b>(81,833)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>139,454</b>		<b>214,856</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<b>(87,242)</b>		<b>(143,732)</b>
<b>PROVISIONS FOR LIABILITIES</b>			<b>(106)</b>		<b>(33)</b>
<b>NET ASSETS</b>			<b>52,106</b>		<b>71,091</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		<b>3</b>		<b>3</b>
Revaluation reserve			-		42,133
Capital redemption reserve			<b>1</b>		<b>1</b>
Profit and loss account			<b>52,102</b>		<b>28,954</b>
<b>SHAREHOLDERS' FUNDS</b>			<b>52,106</b>		<b>71,091</b>

The notes on pages 4 to 6 form part of these abbreviated accounts

**ETTA PLUMBING &  
HEATING SERVICES LIMITED (REGISTERED NUMBER: 03286605)**

**ABBREVIATED BALANCE SHEET - continued  
31 MARCH 2015**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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 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 23 December 2015 and were signed by:

Mr S J Jackson - Director

# **ETTA PLUMBING & HEATING SERVICES LIMITED (REGISTERED NUMBER: 03286605)**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

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### **1. ACCOUNTING POLICIES**

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets 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.

Plant and machinery	- 20% on cost
Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

#### **Investment property**

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) which, unlike the Companies Act 2006, does not require depreciation of investment properties.

Investment properties are held for their investment potential and not for use of the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

#### **Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

#### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

#### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

#### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**ETTA PLUMBING &  
HEATING SERVICES LIMITED (REGISTERED NUMBER: 03286605)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2015**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, 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.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014	57,349
Additions	627
Disposals	(4,395)
At 31 March 2015	<u>53,581</u>
<b>DEPRECIATION</b>	
At 1 April 2014	57,182
Charge for year	265
Eliminated on disposal	(4,395)
At 31 March 2015	<u>53,052</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>529</u>
At 31 March 2014	<u>167</u>

**3. INVESTMENT PROPERTY**

	Total £
<b>COST OR VALUATION</b>	
At 1 April 2014	296,522
Disposals	(97,500)
At 31 March 2015	<u>199,022</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>199,022</u>
At 31 March 2014	<u>296,522</u>

**4. CREDITORS**

Creditors include an amount of £ 113,423 (2014 - £ 110,800 ) for which security has been given.

They also include the following debts falling due in more than five years:

	2015 £	2014 £
Repayable by instalments	<u>58,362</u>	<u>65,075</u>

**ETTA PLUMBING &  
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**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2015**

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**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2015</b>	2014
			£	£
3	Ordinary	£1	<u><b>3</b></u>	<u><b>3</b></u>



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