

Registered number

03687286

A & PB Plumbing & Heating Engineers Limited

Abbreviated Accounts

31 December 2012

Stuart A Griggs
Chartered Accountants
99 High Street
Yatton
Bristol
BS49 4DR

A & PB Plumbing & Heating Engineers Limited**Registered number:** 03687286**Abbreviated Balance Sheet****as at 31 December 2012**

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	4,498	5,232
Current assets			
Stocks		2,350	3,335
Cash at bank and in hand		8,470	18,633
		<u>10,820</u>	<u>21,968</u>
Creditors: amounts falling due within one year		<u>(40,236)</u>	<u>(43,494)</u>
Net current liabilities		(29,416)	(21,526)
Net liabilities		<u>(24,918)</u>	<u>(16,294)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(24,920)	(16,296)
Shareholders' funds		<u>(24,918)</u>	<u>(16,294)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

P Briscoe

Director

Approved by the board on 5 September 2013

A & PB Plumbing & Heating Engineers Limited

Notes to the Abbreviated Accounts

for the year ended 31 December 2012

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 April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 January 2012	17,388
Additions	628
At 31 December 2012	<u>18,016</u>

Depreciation

At 1 January 2012	12,156
Charge for the year	<u>1,362</u>
At 31 December 2012	<u>13,518</u>

Net book value

At 31 December 2012	<u>4,498</u>
At 31 December 2011	<u>5,232</u>

3 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

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