

**Abbreviated Accounts for the Period 1 July 2013 to 31 March 2014**

**for**

**Accurate Mechanical Services Ltd**

**Contents of the Abbreviated Accounts  
for the Period 1 July 2013 to 31 March 2014**

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**DIRECTORS:**

D James  
Mrs L D James  
M A Courtman

**SECRETARY:**

Mrs L D James

**REGISTERED OFFICE:**

39 Chobham Road  
Woking  
Surrey  
GU21 6JD

**REGISTERED NUMBER:**

03736081 (England and Wales)

**ACCOUNTANTS:**

CSL Partnership Limited  
Chartered Certified Accountants  
39 Chobham Road  
Woking  
Surrey  
GU21 6JD

**Abbreviated Balance Sheet**  
**31 March 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>133,161</b>		140,703
Tangible assets	3		<b>224,441</b>		227,303
Investments	4		<b>100</b>		100
			<b>357,702</b>		368,106
<b>CURRENT ASSETS</b>					
Stocks		<b>6,805</b>		4,795	
Debtors		<b>439,700</b>		552,485	
Cash at bank and in hand		<b>176,482</b>		113,314	
		<b>622,987</b>		670,594	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<b>324,936</b>		458,170	
<b>NET CURRENT ASSETS</b>			<b>298,051</b>		212,424
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>655,753</b>		580,530
<b>CREDITORS</b>					
Amounts falling due after more than one year	5		<b>(89,861)</b>		(97,484)
<b>PROVISIONS FOR LIABILITIES</b>			<b>(4,860)</b>		(5,278)
<b>NET ASSETS</b>			<b>561,032</b>		477,768
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		<b>22,000</b>		22,000
Profit and loss account			<b>539,032</b>		455,768
<b>SHAREHOLDERS' FUNDS</b>			<b>561,032</b>		477,768

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

**Abbreviated Balance Sheet - continued**  
**31 March 2014**

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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 Board of Directors on 27 June 2014 and were signed on its behalf by:

D James - Director

**Notes to the Abbreviated Accounts  
for the Period 1 July 2013 to 31 March 2014**

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**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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of fifteen years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**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 .

Notes to the Abbreviated Accounts - continued  
for the Period 1 July 2013 to 31 March 2014

2.	<b>INTANGIBLE FIXED ASSETS</b>	<b>Total £</b>
	<b>COST</b>	
	At 1 July 2013	
	and 31 March 2014	<u>150,753</u>
	<b>AMORTISATION</b>	
	At 1 July 2013	10,050
	Amortisation for period	<u>7,542</u>
	At 31 March 2014	<u>17,592</u>
	<b>NET BOOK VALUE</b>	
	At 31 March 2014	<u>133,161</u>
	At 30 June 2013	<u>140,703</u>
3.	<b>TANGIBLE FIXED ASSETS</b>	<b>Total £</b>
	<b>COST</b>	
	At 1 July 2013	353,250
	Additions	<u>3,838</u>
	At 31 March 2014	<u>357,088</u>
	<b>DEPRECIATION</b>	
	At 1 July 2013	125,947
	Charge for period	<u>6,700</u>
	At 31 March 2014	<u>132,647</u>
	<b>NET BOOK VALUE</b>	
	At 31 March 2014	<u>224,441</u>
	At 30 June 2013	<u>227,303</u>
4.	<b>FIXED ASSET INVESTMENTS</b>	<b>Investments other than loans £</b>
	<b>COST</b>	
	At 1 July 2013	
	and 31 March 2014	<u>100</u>
	<b>NET BOOK VALUE</b>	
	At 31 March 2014	<u>100</u>
	At 30 June 2013	<u>100</u>

Notes to the Abbreviated Accounts - continued  
for the Period 1 July 2013 to 31 March 2014

4. **FIXED ASSET INVESTMENTS - continued**

The company's investments at the balance sheet date in the share capital of companies include the following:

**Andersons Industrial Refrigeration Air Conditioning Limited**

Nature of business: Industrial Refrigeration & Air Conditioning

Class of shares:	% holding	2014	2013
Ordinary	100.00	£ 100	£ 4,411
Aggregate capital and reserves		<u>100</u>	<u>4,411</u>
Profit for the period		<u>-</u>	<u>195,829</u>

5. **CREDITORS**

Creditors include an amount of £ 101,861 (2013 - £ 109,484 ) for which security has been given.

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014	2013
22,000	Ordinary	£1	£ <u>22,000</u>	£ <u>22,000</u>

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is D James and Mrs L D James.

This is due to the fact that between them they own the entire issued share capital.



**Chartered Certified Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Accurate Mechanical Services Ltd**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Accurate Mechanical Services Ltd for the period ended 31 March 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

CSL Partnership Limited  
Chartered Certified Accountants  
39 Chobham Road  
Woking  
Surrey  
GU21 6JD

27 June 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.