

COMPANY REGISTRATION NUMBER 06617202

ENVIRO-HEAT NW LTD

ABBREVIATED ACCOUNTS

31 March 2016

ENVIRO-HEAT NW LTD
ABBREVIATED BALANCE SHEET
31 March 2016

	Note	2016 £	2015 £	£
FIXED ASSETS	2			
Tangible assets			53,001	9,936
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CURRENT ASSETS				
Stocks		5,000		11,166
Debtors		79,040		56,046
Cash at bank and in hand		5,643		9,649
		-----		-----
		89,683		76,861
CREDITORS: Amounts falling due within one year		71,526		64,741
		-----		-----
NET CURRENT ASSETS			18,157	12,120
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TOTAL ASSETS LESS CURRENT LIABILITIES			71,158	22,056
CREDITORS: Amounts falling due after more than one year				
			39,033	2,689
			-----	-----
			32,125	19,367
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CAPITAL AND RESERVES				
Called up equity share capital	3		303	303
Profit and loss account		31,822		19,064
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SHAREHOLDERS' FUNDS		32,125		19,367
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For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 23 November 2016 , and are signed on their behalf by:

Mr I Whalley Mr S Male

Company Registration Number: 06617202

ENVIRO-HEAT NW LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

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 January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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:

Plant & Machinery-25% straight line

Motor Vehicles-25% reducing balance

Equipment-25% straight line

Stocks

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

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.

Finance lease agreements

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. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, 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 on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

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. FIXED ASSETS

	Tangible Assets
	£
COST	
At 1 April 2015	20,230
Additions	51,653

At 31 March 2016	71,883

DEPRECIATION	
At 1 April 2015	10,294
Charge for year	8,588

At 31 March 2016	18,882

NET BOOK VALUE	
At 31 March 2016	53,001

At 31 March 2015	9,936

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016	2015	
	No.	£	No.
Ordinary shares of £ 1 each		300	300
Ordinary 'A' shares of £ 1 each		1	1
Ordinary 'B' shares of £ 1 each		1	1

Ordinary 'C' shares of £ 1 each

1	1	1	1
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303	303	303	303
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