

Registered Number 06726608

FIANDER PLUMBING & HEATING LIMITED

Micro-entity Accounts

31 December 2016

Micro-entity Balance Sheet as at 31 December 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed Assets		10,601	12,115
Current Assets		49,164	38,231
Prepayments and accrued income		1,288	1,301
Creditors: amounts falling due within one year		(53,613)	(41,677)
Net current assets (liabilities)		<u>(3,161)</u>	<u>(2,145)</u>
Total assets less current liabilities		<u>7,440</u>	<u>9,970</u>
Creditors: amounts falling due after more than one year		-	(3,052)
Accruals and deferred income		(3,900)	(4,003)
Total net assets (liabilities)		<u>3,540</u>	<u>2,915</u>
Capital and reserves		<u>3,540</u>	<u>2,915</u>

- For the year ending 31 December 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.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 21 March 2017

And signed on their behalf by:

B M FIANDER, Director

Notes to the Micro-entity Accounts for the period ended 31 December 2016**1 Accounting Policies****Other accounting policies**

Transition to FRS 105:

Equity reconciliation as at 01/01/15:

Previously reported under UK GAAP £75

Adjustments arising from transition to FRS 105: £3,329

Reported under FRS 105: £3,404

Equity reconciliation as at 31/12/15:

Previously reported under UK GAAP £392

Adjustments arising from transition to FRS 105: £2,423

Reported under FRS 105: £2,815

Profit and loss reconciliation year ended 31/12/15:

Previously reported under UK GAAP £61,817

Adjustments arising from transition to FRS 105: (£906)

Reported under FRS 105: £60,911

Accounting for deferred tax is prohibited under FRS 105. As at 31 December 2014 the company had a provision for liability for deferred tax. Movements in this provision for the year ended 31 December 2015 were credited to the profit and loss account.

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.