

# Aztec Services Swimming Pool Maintenance Limited

Unaudited Abbreviated Accounts

for the Year Ended 29 February 2016

E J Business Consultants Limited  
The Rectory  
1 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

**Aztec Services Swimming Pool Maintenance Limited**  
**Contents**

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u> to <u>3</u>
Notes to the Abbreviated Accounts	<div></div>	<u>4</u> to <u>5</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Aztec Services Swimming Pool Maintenance Limited  
for the Year Ended 29 February 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aztec Services Swimming Pool Maintenance Limited for the year ended 29 February 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Aztec Services Swimming Pool Maintenance Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aztec Services Swimming Pool Maintenance Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aztec Services Swimming Pool Maintenance Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aztec Services Swimming Pool Maintenance Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aztec Services Swimming Pool Maintenance Limited. You consider that Aztec Services Swimming Pool Maintenance Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aztec Services Swimming Pool Maintenance Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

E J Business Consultants Limited  
The Rectory  
1 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY  
14 July 2016

**Aztec Services Swimming Pool Maintenance Limited**  
**(Registration number: 07060731)**  
**Abbreviated Balance Sheet at 29 February 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Intangible fixed assets		13,800	16,100
Tangible fixed assets		<u>6,007</u>	<u>7,019</u>
		<u>19,807</u>	<u>23,119</u>
<b>Current assets</b>			
Stocks		2,250	2,500
Debtors		2,975	2,524
Cash at bank and in hand		<u>23,158</u>	<u>28,476</u>
		28,383	33,500
Creditors: Amounts falling due within one year		<u>(29,274)</u>	<u>(38,445)</u>
Net current liabilities		<u>(891)</u>	<u>(4,945)</u>
Net assets		<u><u>18,916</u></u>	<u><u>18,174</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>18,816</u>	<u>18,074</u>
Shareholders' funds		<u><u>18,916</u></u>	<u><u>18,174</u></u>

For the year ending 29 February 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 Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 14 July 2016 and signed on its behalf by:

.....  
Mrs V Walker  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

**Aztec Services Swimming Pool Maintenance Limited**  
**(Registration number: 07060731)**  
**Abbreviated Balance Sheet at 29 February 2016**  
**..... continued**

.....  
Mr. S Walker  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.  
Page 3

**Aztec Services Swimming Pool Maintenance Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 29 February 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	10% straight line

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	33% reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Aztec Services Swimming Pool Maintenance Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 29 February 2016**

*..... continued*

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 March 2015	23,000	10,027	33,027
Additions	-	1,114	1,114
At 29 February 2016	23,000	11,141	34,141
<b>Depreciation</b>			
At 1 March 2015	6,900	3,008	9,908
Charge for the year	2,300	2,126	4,426
At 29 February 2016	9,200	5,134	14,334
<b>Net book value</b>			
At 29 February 2016	13,800	6,007	19,807
At 28 February 2015	16,100	7,019	23,119

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

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.