

Aztec Services Swimming Pool Maintenance Limited

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2015

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

Aztec Services Swimming Pool Maintenance Limited
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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 28 February 2015**

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 28 February 2015 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.

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. 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.

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E J Business Consultants Limited
The Rectory
1 Toomers Wharf
Newbury
Berkshire
RG14 1DY
17 June 2015

Aztec Services Swimming Pool Maintenance Limited
(Registration number: 07060731)
Abbreviated Balance Sheet at 28 February 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		16,100	18,400
Tangible fixed assets		<u>7,019</u>	<u>690</u>
		<u>23,119</u>	<u>19,090</u>
Current assets			
Stocks		2,500	3,000
Debtors		2,524	8,943
Cash at bank and in hand		<u>28,476</u>	<u>5,507</u>
		33,500	17,450
Creditors: Amounts falling due within one year		<u>(38,445)</u>	<u>(29,557)</u>
Net current liabilities		<u>(4,945)</u>	<u>(12,107)</u>
Net assets		<u><u>18,174</u></u>	<u><u>6,983</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>18,074</u>	<u>6,883</u>
Shareholders' funds		<u><u>18,174</u></u>	<u><u>6,983</u></u>

For the year ending 28 February 2015 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 17 June 2015 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 28 February 2015
..... continued

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Mr. S Walker
Director

The notes on pages 4 to 5 form an integral part of these financial statements.
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Aztec Services Swimming Pool Maintenance Limited
Notes to the Abbreviated Accounts for the Year Ended 28 February 2015
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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 April 2008).

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:

Asset class	Amortisation method and rate
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:

Asset class	Depreciation method and rate
Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance

Work in progress

Work in progress 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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 28 February 2015

..... 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

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 March 2014	23,000	2,389	25,389
Additions	-	9,144	9,144
Disposals	-	(1,506)	(1,506)
At 28 February 2015	<u>23,000</u>	<u>10,027</u>	<u>33,027</u>
Depreciation			
At 1 March 2014	4,600	1,699	6,299
Charge for the year	2,300	2,339	4,639
Eliminated on disposals	-	(1,030)	(1,030)
At 28 February 2015	<u>6,900</u>	<u>3,008</u>	<u>9,908</u>
Net book value			
At 28 February 2015	<u>16,100</u>	<u>7,019</u>	<u>23,119</u>
At 28 February 2014	<u>18,400</u>	<u>690</u>	<u>19,090</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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.