

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2014

for

Kevin Beattie Plumbing & Heating
Services Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 October 2014

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

**Kevin Beattie Plumbing & Heating
Services Limited**

**Company Information
for the Year Ended 31 October 2014**

DIRECTORS:

Lindsay Craig Beattie
Kevin David James Beattie

SECRETARY:

Lindsay Craig Beattie

REGISTERED OFFICE:

84 Polmuir Road
Aberdeen
AB11 7TH

REGISTERED NUMBER:

SC223272 (Scotland)

ACCOUNTANTS:

Acumen Accountants & Advisors Limited
Acumen House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

**Kevin Beattie Plumbing & Heating
Services Limited (Registered number: SC223272)**

**Abbreviated Balance Sheet
31 October 2014**

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		7,877		811
CURRENT ASSETS					
Debtors		9,511		5,500	
Cash at bank		<u>1,140</u>		<u>1,857</u>	
		10,651		7,357	
CREDITORS					
Amounts falling due within one year		<u>11,259</u>		<u>8,138</u>	
NET CURRENT LIABILITIES			<u>(608)</u>		<u>(781)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			7,269		30
CREDITORS					
Amounts falling due after more than one year			(5,667)		-
PROVISIONS FOR LIABILITIES			<u>(1,575)</u>		<u>-</u>
NET ASSETS			<u>27</u>		<u>30</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>26</u>		<u>29</u>
SHAREHOLDERS' FUNDS			<u>27</u>		<u>30</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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
- (b) 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.

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 30 March 2015 and were signed on its behalf by:

Kevin David James Beattie - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 October 2014**

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, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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.

Plant and machinery	- 25% reducing balance
Computer equipment	- 25% reducing balance

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2013	6,571
Additions	9,495
At 31 October 2014	16,066
DEPRECIATION	
At 1 November 2013	5,760
Charge for year	2,429
At 31 October 2014	8,189
NET BOOK VALUE	
At 31 October 2014	7,877
At 31 October 2013	811

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	1	1

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2014

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 October 2014 and 31 October 2013:

	2014	2013
	£	£
Kevin David James Beattie		
Balance outstanding at start of year	59	-
Amounts advanced	968	59
Amounts repaid	-	-
Balance outstanding at end of year	<u>1,027</u>	<u>59</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.