

R. Nuttall Building Services Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

Bryan Redhead & Co. Limited
Chartered Certified Accountants
Market Street
Broughton in Furness
Cumbria
LA20 6HP

R. Nuttall Building Services Ltd
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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 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
R. Nuttall Building Services Ltd
for the Year Ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of R. Nuttall Building Services Ltd for the year ended 31 March 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of R. Nuttall Building Services Ltd, 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 R. Nuttall Building Services Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than R. Nuttall Building Services Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that R. Nuttall Building Services Ltd 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 R. Nuttall Building Services Ltd.

You consider that R. Nuttall Building Services Ltd 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 R. Nuttall Building Services Ltd. 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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Bryan Redhead & Co. Limited
Chartered Certified Accountants
Market Street
Broughton in Furness
Cumbria
LA20 6HP
16 November 2016

R. Nuttall Building Services Ltd
(Registration number: 05350633)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		49,523	45,335
Current assets			
Debtors		23,023	24,091
Cash at bank and in hand		11,285	20,273
		34,308	44,364
Creditors: Amounts falling due within one year		(37,713)	(43,945)
Net current (liabilities)/assets		(3,405)	419
Total assets less current liabilities		46,118	45,754
Creditors: Amounts falling due after more than one year		(8,250)	(3,290)
Provisions for liabilities		(10,888)	(10,888)
Net assets		26,980	31,576
Capital and reserves			
Called up share capital	<u>3</u>	10	10
Profit and loss account		26,970	31,566
Shareholders' funds		26,980	31,576

For the year ending 31 March 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 director acknowledges his 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 director on 16 November 2016

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Roy Nuttall
Director

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

R. Nuttall Building Services Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 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 on goodwill is charged over its estimated economic life.

Asset class	Amortisation method and rate
Goodwill	10% straight line basis

Depreciation

Tangible fixed assets are depreciated over their estimated economic lives.

Asset class	Depreciation method and rate
Plant & machinery	15% reducing balance basis
Motor vehicles	20% reducing balance basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

R. Nuttall Building Services Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

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Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

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.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2015	5,000	110,954	115,954
Additions	-	11,494	11,494
At 31 March 2016	5,000	122,448	127,448
Depreciation			
At 1 April 2015	5,000	65,619	70,619
Charge for the year	-	7,306	7,306
At 31 March 2016	5,000	72,925	77,925
Net book value			
At 31 March 2016	-	49,523	49,523
At 31 March 2015	-	45,335	45,335

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	10	10	10	10

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.