

COMPANY REGISTRATION NUMBER 05943654

**A & D HEATING & PIPEWORK SERVICES LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**30 APRIL 2012**

**GCN ACCOUNTING SERVICES LIMITED**

Chartered Certified Accountants

Dominique House  
1 Church Road  
Netherton  
Dudley  
West Midlands  
DY2 0LY

SATURDAY



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COMPANIES HOUSE

**ACCA**

Registered in England & Wales  
Dominique House 1 Church Road Netherton Dudley West Midlands DY2 0LY



# **A & D HEATING & PIPEWORK SERVICES LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2012**

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# **A & D HEATING & PIPEWORK SERVICES LIMITED**

## **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A & D HEATING & PIPEWORK SERVICES LIMITED**

**YEAR ENDED 30 APRIL 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & D Heating & Pipework Services Limited for the year ended 30 April 2012 as set out on pages 2 to 4 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://rulebook accaglobal.com](http://rulebook.accaglobal.com)

This report is made solely to the Board of Directors of A & D Heating & Pipework Services Limited, as a body, in accordance with the terms of our engagement letter dated 15 November 2011. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of A & D Heating & Pipework Services Limited 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 [www accaglobal.com/factsheet163](http://www.accaglobal.com/factsheet163). To the fullest extent possible permitted by law, we do not accept or assume responsibility to anyone other than A & D Heating & Pipework Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & D Heating & Pipework Services Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of A & D Heating & Pipework Services Limited. You consider that A & D Heating & Pipework Services 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 abbreviated accounts of A & D Heating & Pipework Services 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 abbreviated accounts.

Dominique House  
1 Church Road  
Netherton  
Dudley  
West Midlands  
DY2 0LY

6 August 2012

GCN ACCOUNTING SERVICES LIMITED  
Chartered Certified Accountants

# A & D HEATING & PIPEWORK SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

30 APRIL 2012

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>14,950</u>	<u>9,460</u>
<b>CURRENT ASSETS</b>			
Stocks		1,192	1,415
Debtors		92,450	148,555
Cash at bank and in hand		<u>36,883</u>	<u>65,263</u>
		130,525	215,233
<b>CREDITORS: Amounts falling due within one year</b>		<u>63,509</u>	<u>125,700</u>
<b>NET CURRENT ASSETS</b>		<u>67,016</u>	<u>89,533</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>81,966</u>	<u>98,993</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>2,484</u>	<u>1,642</u>
		<u>79,482</u>	<u>97,351</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>79,382</u>	<u>97,251</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>79,482</u>	<u>97,351</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 6 August 2012, and are signed on their behalf by

MR A LOVEROCK  
Director



Company Registration Number 05943654

The notes on pages 3 to 4 form part of these abbreviated accounts

# **A & D HEATING & PIPEWORK SERVICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2012**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant and machinery	- 15% per annum reducing balance
Fixtures, fittings and equipment	- 15% per annum reducing balance
Motor Vehicles	- 15% per annum reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

#### **Operating lease agreements**

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

# A & D HEATING & PIPEWORK SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

### 1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### 2. FIXED ASSETS

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 May 2011	14,326
Additions	12,523
Disposals	<u>(4,395)</u>
<b>At 30 April 2012</b>	<b><u>22,454</u></b>
<b>DEPRECIATION</b>	
At 1 May 2011	4,866
Charge for year	<u>2,638</u>
<b>At 30 April 2012</b>	<b><u>7,504</u></b>
<b>NET BOOK VALUE</b>	
<b>At 30 April 2012</b>	<b><u>14,950</u></b>
At 30 April 2011	<u>9,460</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>