

JOHN BROWN TURBINE SERVICES LTD.
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

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JOHN BROWN TURBINE SERVICES LTD. (REGISTERED NUMBER: SC205776)

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FOR THE YEAR ENDED 30 APRIL 2014**

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JOHN BROWN TURBINE SERVICES LTD.

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2014**

DIRECTOR: S A Winton

SECRETARY: Mrs D Winton

REGISTERED OFFICE: 4 Jean MacLean Place
Bishopriggs
GLASGOW
G64 3BJ

REGISTERED NUMBER: SC205776

ACCOUNTANTS: Cook & Co Limited, Chartered Accountants
Suite 525
Baltic Chambers
50 Wellington Street
GLASGOW
G2 6HJ

JOHN BROWN TURBINE SERVICES LTD. (REGISTERED NUMBER: SC205776)

ABBREVIATED BALANCE SHEET
30 APRIL 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		-		5,064
CURRENT ASSETS					
Debtors		8,901		3,000	
Cash at bank		81		3,055	
		<u>8,982</u>		<u>6,055</u>	
CREDITORS					
Amounts falling due within one year		<u>8,836</u>		<u>7,941</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>146</u>		<u>(1,886)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>146</u>		<u>3,178</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			46		3,078
SHAREHOLDERS' FUNDS			<u>146</u>		<u>3,178</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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 and 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 director on 30 May 2014 and were signed by:


S A Winton Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 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 services, as modified by FRS5 Application Note G and UITF Abstract 40.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on 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. Deferred tax is measured at the average rates that would apply when the timing differences are expected to reverse.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2013	12,527
Disposals	(11,995)
	<u>532</u>
At 30 April 2014	
DEPRECIATION	
At 1 May 2013	7,463
Charge for year	4
Eliminated on disposal	(6,935)
	<u>532</u>
At 30 April 2014	
NET BOOK VALUE	
At 30 April 2014	-
	<u><u>5,064</u></u>
At 30 April 2013	

3. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
JOHN BROWN TURBINE SERVICES LTD.**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of John Brown Turbine Services Ltd. for the year ended 30 April 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of John Brown Turbine Services Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of John Brown Turbine Services Ltd. and state those matters that we have agreed to state to the director of John Brown Turbine Services Ltd. in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that John Brown Turbine Services Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of John Brown Turbine Services Ltd.. You consider that John Brown Turbine 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 financial statements of John Brown Turbine 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 financial statements.



Cook & Co Limited, Chartered Accountants
Suite 525
Baltic Chambers
50 Wellington Street
GLASGOW
G2 6HJ

30 May 2014