

John Whitmore Electrical Contractors Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2015

Northern Accountants Ltd
Olympus House
2 Howley Park Business Village
Leeds
West Yorkshire
LS27 0BZ

John Whitmore Electrical Contractors Ltd
Contents

Accountants' Report		<u>1</u>
Abbreviated Balance Sheet		<u>2</u>
Notes to the Abbreviated Accounts		<u>3</u> to <u>4</u>

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.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
John Whitmore Electrical Contractors Ltd
for the Year Ended 31 July 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of John Whitmore Electrical Contractors Ltd for the year ended 31 July 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of John Whitmore Electrical Contractors 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 John Whitmore Electrical Contractors Ltd and state those matters that we have agreed to state to them.

It is your duty to ensure that John Whitmore Electrical Contractors 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 John Whitmore Electrical Contractors Ltd. You consider that John Whitmore Electrical Contractors 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 John Whitmore Electrical Contractors 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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Northern Accountants Ltd
Olympus House
2 Howley Park Business Village
Leeds
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12 January 2016

John Whitmore Electrical Contractors Ltd
(Registration number: 8595021)
Abbreviated Balance Sheet at 31 July 2015

	Note	31 July 2015 £	31 July 2014 £
Fixed assets			
Intangible fixed assets		6,000	8,000
Current assets			
Stocks		5,000	-
Debtors		15,161	14,478
Cash at bank and in hand		6,109	9,400
		26,270	23,878
Creditors: Amounts falling due within one year		(28,048)	(28,123)
Net current liabilities		(1,778)	(4,245)
Net assets		4,222	3,755
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		4,122	3,655
Shareholders' funds		4,222	3,755

For the year ending 31 July 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 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 12 January 2016

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Mr John Whitmore
Director

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

John Whitmore Electrical Contractors Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... 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 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	Straight line 20%

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.

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.

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.

John Whitmore Electrical Contractors Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... continued

2 Fixed assets

	Intangible assets £	Total £
Cost		
At 1 August 2014	10,000	10,000
At 31 July 2015	10,000	10,000
Depreciation		
At 1 August 2014	2,000	2,000
Charge for the year	2,000	2,000
At 31 July 2015	4,000	4,000
Net book value		
At 31 July 2015	6,000	6,000
At 31 July 2014	8,000	8,000

3 Share capital

Allotted, called up and fully paid shares

	31 July 2015		31 July 2014	
	No.	£	No.	£
Ordinary Share Capital of £1 each	100	100	100	100

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.