Registered number
09195021

JULIAN SMITH PLUMBING & HEATING LIMITED

Abbreviated Accounts

31 August 2015

JULIAN SMITH PLUMBING & HEATING LIMITED

Registered number: 09195021

Abbreviated Balance Sheet

as at 31 August 2015

	Notes		2015
			£
Fixed assets			
Tangible assets	2		2,775
Current assets			
Stocks		300	
Debtors		7,442	
Cash at bank and in hand		26,108	
		33,850	
Creditors: amounts falling due within one year		(17,663)	
Net current assets			16,187
Total assets less current liabilities			18,962
Provisions for liabilities			(555)
Net assets			18,407
Capital and reserves			
Called up share capital	3		100
Profit and loss account			18,307
Shareholder's funds			18,407

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

J. Smith

Director

Approved by the board on 27 May 2016

JULIAN SMITH PLUMBING & HEATING LIMITED

Notes to the Abbreviated Accounts

for the year ended 31 August 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

	£
Cost	
Additions	3,700
At 31 August 2015	3,700
Depreciation	
Charge for the year	925
At 31 August 2015	925
Net book value	
At 31 August 2015	2,775

3 Share capital

	Nominal value	2015 Number	2015 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	-	100

	Nominal	Number	Amount

	value		£
Shares issued during the period:			
Ordinary shares	£1 each	-	100

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