

Aberdeen Plumbing and Heating Ltd

Unaudited Abbreviated Accounts

for the Period from 23 July 2015 to 31 July 2016

Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

Aberdeen Plumbing and Heating 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.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
Aberdeen Plumbing and Heating Ltd
for the Period Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aberdeen Plumbing and Heating Ltd for the period ended 31 July 2016 set out on pages 2 to 4 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 Aberdeen Plumbing and Heating 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 Aberdeen Plumbing and Heating Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aberdeen Plumbing and Heating Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aberdeen Plumbing and Heating 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 loss of Aberdeen Plumbing and Heating Ltd. You consider that Aberdeen Plumbing and Heating Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Aberdeen Plumbing and Heating 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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Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX
21 April 2017

Aberdeen Plumbing and Heating Ltd
(Registration number: SC511396)
Abbreviated Balance Sheet at 31 July 2016

	Note	31 July 2016 £
Fixed assets		
Tangible fixed assets		7,286
Current assets		
Debtors		2,955
Cash at bank and in hand		587
		3,542
Creditors: Amounts falling due within one year		(8,407)
Net current liabilities		(4,865)
Total assets less current liabilities		2,421
Creditors: Amounts falling due after more than one year		(4,550)
Net liabilities		(2,129)
Capital and reserves		
Called up share capital	3	1
Profit and loss account		(2,130)
Shareholders' deficit		(2,129)

For the year ending 31 July 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 her 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 21 April 2017

.....
Miss Lorraine Hill
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Aberdeen Plumbing and Heating Ltd
Notes to the Abbreviated Accounts for the Period from 23 July 2015 to 31 July 2016
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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).

Going concern

As at the balance sheet date, the company's liabilities exceeded its assets by £2,129 . The company meets its day to day working capital requirements from sales income. The financial statements have been prepared on a going concern basis, which assumes that the company will continue in operational existence for the foreseeable future. If the company was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to amend the balance sheet values to their recoverable amounts and to provide for further liabilities that may arise. The director believes that the financial statements should be prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% on cost
Motor vehicle	25% reducing balance

Hire purchase and leasing

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.

Aberdeen Plumbing and Heating Ltd
Notes to the Abbreviated Accounts for the Period from 23 July 2015 to 31 July 2016
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	9,040	9,040
At 31 July 2016	9,040	9,040
Depreciation		
Charge for the period	1,754	1,754
At 31 July 2016	1,754	1,754
Net book value		
At 31 July 2016	7,286	7,286

3 Share capital

Allotted, called up and fully paid shares

	31 July 2016	
	No.	£
Ordinary share of £1 each	1	1

New shares allotted

During the period 1 Ordinary share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

4 Related party transactions

Director's advances and credits

	23 July 2015 to 31 July 2016 Advance/ Credit £	23 July 2015 to 31 July 2016 Repaid £
Miss Lorraine Hill		
During the period the company provided the director with an interest free loan, which is unsecured, repayable on demand and shown under Other Debtors.	6,973	6,244