

Registered number

06347214

Herts PAT Testing Ltd

Unaudited Abbreviated Accounts

31 July 2016

## **Herts PAT Testing Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Herts PAT Testing Ltd for the year 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 abbreviated accounts of Herts PAT Testing Ltd for the year ended 31 July 2016 which comprise of 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 in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Herts PAT Testing Ltd, as a body, in accordance with the terms of our engagement letter dated 16 November 2015. Our work has been undertaken solely to prepare for your approval the accounts of Herts PAT Testing Ltd and state those matters that we have agreed to state to the Board of Directors of Herts PAT Testing Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Herts PAT Testing Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Herts PAT Testing 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 Herts PAT Testing Ltd. You consider that Herts PAT Testing 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 Herts PAT Testing 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 abbreviated accounts.

Simplified Accounting Limited  
Chartered Accountants  
34 Brackley Road  
Towcester  
Northants  
NN12 6DJ

22 November 2016

**Herts PAT Testing Ltd****Registered number:** 06347214**Abbreviated Balance Sheet****as at 31 July 2016**

	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	23,692	9,989
<b>Current assets</b>			
Debtors		7,286	3,300
Cash at bank and in hand		16,004	7,303
		<u>23,290</u>	<u>10,603</u>
<b>Creditors: amounts falling due within one year</b>		<u>(18,242)</u>	<u>(10,874)</u>
<b>Net current assets</b>		5,048	(271)
<b>Total assets less current liabilities</b>		<u>28,740</u>	<u>9,718</u>
<b>Creditors: amounts falling due after more than one year</b>		(8,435)	(4,833)
<b>Provisions for liabilities</b>		(4,114)	(1,998)
<b>Net assets</b>		<u>16,191</u>	<u>2,887</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		16,091	2,787
<b>Shareholder's funds</b>		<u>16,191</u>	<u>2,887</u>

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.

Director

Approved by the board on 22 November 2016

**Herts PAT Testing Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2016**

**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	6 years straight line
Motor vehicles	3 years straight line

***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.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**2 Tangible fixed assets**

**£**

**Cost**

At 1 August 2015	22,607
Additions	20,570
At 31 July 2016	<u>43,177</u>

**Depreciation**

At 1 August 2015	12,618
Charge for the year	<u>6,867</u>

At 31 July 2016	19,485
<b>Net book value</b>	
At 31 July 2016	23,692
At 31 July 2015	9,989

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Alotted, called up and fully paid:				
Ordinary shares	£1 each	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.