Registered number
06347214

Herts PAT Testing Ltd

Unaudited Abbreviated Accounts

31 July 2015

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 2015

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 2015 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.

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. 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

10 December 2015

Herts PAT Testing Ltd

Registered number: 06347214

Abbreviated Balance Sheet

as at 31 July 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		9,989		11,769
Current assets					
Debtors		3,300		2,379	
Cash at bank and in hand		7,303		11,379	
		10,603		13,758	
Creditors: amounts falling due within one year		(10,874)		(7,903)	
Net current assets			(271)		5,855
Total assets less current liabilities			9,718		17,624
Creditors: amounts falling due after more than one year			(4,833)		(8,451)
Provisions for liabilities			(1,998)		(2,311)
Net assets			2,887		6,862
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			2,787		6,762
Shareholder's funds			2,887		6,862

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.

K Butterfield

Director

Approved by the board on 10 December 2015

Herts PAT Testing Ltd

Notes to the Abbreviated Accounts

for the year ended 31 July 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	6 years straght 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 2014	18,535
Additions	4,072
At 31 July 2015	22,607
Depreciation	
At 1 August 2014	6,766
Charge for the year	5,852

At 31 July 2015	12,618
Net book value	
At 31 July 2015	9,989
At 31 July 2014	11,769

3	**Share capital**	**Nominal value**	**2015 Number**	**2015 £**	**2014 £**
	Allotted, 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.