

Brian Capstick Welding Limited  
Unaudited Abbreviated Accounts  
30 September 2016

# **Brian Capstick Welding Limited**

## **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Brian Capstick Welding Limited for the year ended 30 September 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 Brian Capstick Welding Limited for the year ended 30 September 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).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Westmorland Accountants Limited  
Chartered Accountants  
FIVE Pennine View  
Burrells  
Appleby-in-Westmorland  
Cumbria  
CA16 6EF

2 June 2017

**Brian Capstick Welding Limited****Registered number:** 04265987**Abbreviated Balance Sheet****as at 30 September 2016**

	<b>Notes</b>	<b>2016</b> <b>£</b>	<b>2015</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	139,843	133,056
<b>Current assets</b>			
Stocks		42,000	10,000
Debtors		77,947	73,919
Cash at bank and in hand		29,629	27,990
		<u>149,576</u>	<u>111,909</u>
<b>Creditors: amounts falling due within one year</b>		(168,031)	(134,785)
<b>Net current liabilities</b>		<u>(18,455)</u>	<u>(22,876)</u>
<b>Total assets less current liabilities</b>		<u>121,388</u>	<u>110,180</u>
<b>Creditors: amounts falling due after more than one year</b>		(6,606)	-
<b>Provisions for liabilities</b>		(27,969)	(26,611)
<b>Net assets</b>		<u>86,813</u>	<u>83,569</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		86,812	83,568
<b>Shareholders' funds</b>		<u>86,813</u>	<u>83,569</u>

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

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

The directors acknowledge their 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.

B Capstick

Director

Approved by the board on 2 June 2017

**Brian Capstick Welding Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 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	10% reducing balance
Motor vehicles	20% 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**

At 1 October 2015	263,476
Additions	25,500
Disposals	(11,070)
At 30 September 2016	<u>277,906</u>

**Depreciation**

At 1 October 2015	130,420
Charge for the year	16,105
On disposals	(8,462)
At 30 September 2016	<u>138,063</u>

**Net book value**

At 30 September 2016	<u>139,843</u>
At 30 September 2015	133,056

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