

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2014**  
**FOR**  
**ELECTRICAL PLUS UK LIMITED**

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for the year ended 31 January 2014**

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**ELECTRICAL PLUS UK LIMITED**

**COMPANY INFORMATION**  
**for the year ended 31 January 2014**

**DIRECTOR:** M Stacey

**SECRETARY:** F B Stacey

**REGISTERED OFFICE:** Celtic House  
Caxton Place  
Pentwyn  
Cardiff  
South Glamorgan  
CF23 8HA

**REGISTERED NUMBER:** 04361405

**ACCOUNTANTS:** Lewis Ballard Limited  
Celtic House  
Caxton Place  
Pentwyn  
Cardiff  
South Glamorgan  
CF23 8HA

**ABBREVIATED BALANCE SHEET**  
**31 January 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	12,488	21,054
<b>CURRENT ASSETS</b>			
Stocks		6,200	11,500
Debtors		189,252	256,542
Cash at bank		24,027	13,454
		<u>219,479</u>	<u>281,496</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(229,837)	(250,620)
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(10,358)</u>	<u>30,876</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,130	51,930
<b>PROVISIONS FOR LIABILITIES</b>		(1,936)	(2,703)
<b>NET ASSETS</b>		<u>194</u>	<u>49,227</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		94	49,127
<b>SHAREHOLDERS' FUNDS</b>		<u>194</u>	<u>49,227</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the
- (b) requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 1 April 2014 and were signed by:

M Stacey - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 31 January 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's account. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply then the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases and hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability, and the interest element is charged to the profit and loss account over the period of the lease at a constant proportion of the



**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the year ended 31 January 2014**

**2. TANGIBLE FIXED ASSETS**

Total  
£

**COST**

At 1 February 2013

95,091

Disposals

(22,880)

At 31 January 2014

72,211**DEPRECIATION**

At 1 February 2013

74,037

Charge for year

4,162

Eliminated on disposal

(18,476)

At 31 January 2014

59,723**NET BOOK VALUE**

At 31 January 2014

12,488

At 31 January 2013

21,054**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:      Class:

Nominal  
value:

2014

2013

£

£

100

Ordinary

£1

100100