

Registered number
06240158

Elm Fencing Limited

Abbreviated Accounts

31 May 2015

Elm Fencing Limited**Registered number:** 06240158**Abbreviated Balance Sheet****as at 31 May 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	3,822	3,638
Current assets			
Stocks	924	444	
Debtors	14,496	15,523	
Cash at bank and in hand	81,543	61,459	
	96,963	77,426	
Creditors: amounts falling due within one year	(65,091)	(69,093)	
Net current assets		31,872	8,333
Net assets		35,694	11,971
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		35,692	11,969
Shareholder's funds		35,694	11,971

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.

G Goldup

Director

Approved by the board on 22 February 2016

Elm Fencing Limited
Notes to the Abbreviated Accounts
for the year ended 31 May 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 April 2008).

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	25% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Tangible fixed assets

£

Cost

At 1 June 2014	23,359
Additions	1,543
At 31 May 2015	<u>24,902</u>

Depreciation

At 1 June 2014	19,721
Charge for the year	1,359
At 31 May 2015	<u>21,080</u>

Net book value

At 31 May 2015	<u>3,822</u>
At 31 May 2014	<u>3,638</u>

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>
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registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.