

# Changing Appliances Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2016

Perrigo Consultants Limited  
Chartered Certified Accountants  
Old Anglo House  
Mitton Street  
Stourport-On-Severn  
Worcestershire  
DY13 9AQ

**Changing Appliances Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Changing Appliances Limited  
for the Year Ended 31 October 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Changing Appliances Limited for the year ended 31 October 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Changing Appliances Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Changing Appliances Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

[http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Changing Appliances Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Changing Appliances Limited 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 Changing Appliances Limited. You consider that Changing Appliances Limited 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 Changing Appliances Limited. 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 statutory accounts.

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Perrigo Consultants Limited  
Chartered Certified Accountants  
Old Anglo House  
Mitton Street  
Stourport-On-Severn  
Worcestershire  
DY13 9AQ  
16 February 2017

**Changing Appliances Limited**  
**(Registration number: 07796400)**  
**Abbreviated Balance Sheet at 31 October 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		251	-
<b>Current assets</b>			
Stocks		6,983	-
Debtors		(8,033)	403
Cash at bank and in hand		22,113	21,610
		21,063	22,013
Creditors: Amounts falling due within one year		(20,727)	(10,334)
Net current assets		336	11,679
Net assets		587	11,679
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	1	1
Profit and loss account		586	11,678
Shareholders' funds		587	11,679

For the year ending 31 October 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 16 February 2017

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Trevor Hatt  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**Changing Appliances Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	33% on cost

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Changing Appliances Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2016**  
*..... continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 November 2015	450	450
Additions	<u>374</u>	<u>374</u>
At 31 October 2016	<u>824</u>	<u>824</u>
<b>Depreciation</b>		
At 1 November 2015	450	450
Charge for the year	<u>123</u>	<u>123</u>
At 31 October 2016	<u>573</u>	<u>573</u>
<b>Net book value</b>		
At 31 October 2016	<u><u>251</u></u>	<u><u>251</u></u>
At 31 October 2015	<u><u>-</u></u>	<u><u>-</u></u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary share of £1 each	1	1	1	1
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

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.