

REGISTERED NUMBER: 09227133 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016
FOR
PUMACAS ENGINEERING LIMITED**

PUMACAS ENGINEERING LIMITED (REGISTERED NUMBER: 09227133)

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FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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PUMACAS ENGINEERING LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

DIRECTORS:

R F Connolly
A S Partridge

REGISTERED OFFICE:

409a Warwick Road
Tyseley
Birmingham
B11 2LS

REGISTERED NUMBER:

09227133 (England and Wales)

ACCOUNTANTS:

Prime
Chartered Accountants
5 Argosy Court
Scimitar Way
Whitley Business Park
Coventry
CV3 4GA

PUMACAS ENGINEERING LIMITED (REGISTERED NUMBER: 09227133)

ABBREVIATED BALANCE SHEET 30 SEPTEMBER 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		20,000		30,000
Tangible assets	3		38,514		47,467
			58,514		77,467
CURRENT ASSETS					
Stocks		31,000		21,926	
Debtors		200,323		167,675	
Cash at bank and in hand		33,782		15,565	
		265,105		205,166	
CREDITORS					
Amounts falling due within one year		218,018		202,369	
NET CURRENT ASSETS			47,087		2,797
TOTAL ASSETS LESS CURRENT LIABILITIES			105,601		80,264
CREDITORS					
Amounts falling due after more than one year			(4,000)		(6,000)
PROVISIONS FOR LIABILITIES			(7,703)		(3,727)
NET ASSETS			93,898		70,537
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			93,798		70,437
SHAREHOLDERS' FUNDS			93,898		70,537

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 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 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.
- (b)

The notes form part of these abbreviated accounts

PUMACAS ENGINEERING LIMITED (REGISTERED NUMBER: 09227133)

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2016

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 Board of Directors on 24 May 2017 and were signed on its behalf by:

A S Partridge - Director

The notes form part of these abbreviated accounts

PUMACAS ENGINEERING LIMITED (REGISTERED NUMBER: 09227133)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

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 January 2015).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of four years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

PUMACAS ENGINEERING LIMITED (REGISTERED NUMBER: 09227133)

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015 and 30 September 2016	<u>40,000</u>
AMORTISATION	
At 1 October 2015	10,000
Amortisation for year	<u>10,000</u>
At 30 September 2016	<u>20,000</u>
NET BOOK VALUE	
At 30 September 2016	<u>20,000</u>
At 30 September 2015	<u>30,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	61,019
Additions	<u>5,625</u>
At 30 September 2016	<u>66,644</u>
DEPRECIATION	
At 1 October 2015	13,552
Charge for year	<u>14,578</u>
At 30 September 2016	<u>28,130</u>
NET BOOK VALUE	
At 30 September 2016	<u>38,514</u>
At 30 September 2015	<u>47,467</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016	2015
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</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.