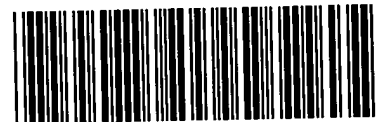


**A L TECHNICAL LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**WHITING & PARTNERS**  
Chartered Accountants & Business Advisers  
108 High Street  
Ramsey  
Cambridgeshire  
PE26 1BS

TUESDAY



A30      \*A4MT107L\*      #291  
22/12/2015  
COMPANIES HOUSE

**A L TECHNICAL LIMITED**  
**REGISTERED NUMBER: 1621083**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Note	£	2015 £	2014 £
<b>FIXED ASSETS</b>				
Tangible assets	2		278	359
<b>CURRENT ASSETS</b>				
Stocks		100		100
Debtors		405		24,674
Cash at bank		3		3
		<u>508</u>		<u>24,777</u>
<b>CREDITORS: amounts falling due within one year</b>		<u>(8,558)</u>		<u>(28,567)</u>
<b>NET CURRENT LIABILITIES</b>			<u>(8,050)</u>	<u>(3,790)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(7,772)</u>	<u>(3,431)</u>
<b>CAPITAL AND RESERVES</b>				
Called up share capital	3		4,000	4,000
Profit and loss account			<u>(11,772)</u>	<u>(7,431)</u>
<b>SHAREHOLDERS' DEFICIT</b>			<u>(7,772)</u>	<u>(3,431)</u>

The director considers that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the Company as at 31 March 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

Mr S P Sykes  
Director

*S. P. Sykes*

Date: 18-12-2015

The notes on pages 2 to 4 form part of these financial statements.

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## A L TECHNICAL LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

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 April 2008).

##### 1.2 Turnover

Turnover comprises revenue recognised by the Company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	15% per annum
Motor vehicles	-	25% per annum
Office equipment	-	25% per annum

##### 1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### 1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads: Raw Materials – purchase cost on a first-in, first-out basis; Work-in-Progress and Finished Goods – cost of direct materials and labour plus attributable overheads based on normal level of activity.

Net realisable value is based on estimated selling price less further costs expected to be incurred to completion and disposal

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## **A L TECHNICAL LIMITED**

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### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

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#### **1. ACCOUNTING POLICIES (continued)**

##### **1.6 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

##### **1.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

##### **1.8 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

##### **1.9 Research and development**

Research and Development is written off in the profit and loss account in the year in which it is incurred as the recoverability of development expenditure incurred on individual projects cannot be foreseen with reasonable assurance.

##### **1.10 Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

# A L TECHNICAL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### 2. TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 April 2014 and 31 March 2015	22,742
<b>Depreciation</b>	
At 1 April 2014	22,383
Charge for the year	81
At 31 March 2015	22,464
<b>Net book value</b>	
At 31 March 2015	278
At 31 March 2014	359

### 3. SHARE CAPITAL

	2015 £	2014 £
<b>Authorised, allotted, called up and fully paid</b>		
4,000 Ordinary shares of £1 each	4,000	4,000

### 4. DIRECTOR'S BENEFITS: ADVANCES, CREDIT AND GUARANTEES

During the year authorised loans totalling £23,850 were repaid by the director. At the year end an amount of £616 (£23,724 due to company )was due to the director.