

**GILL MECHANICAL SERVICES LIMITED**

**Unaudited Financial Statements for the Year Ended 31 July 2023**

Michael Dufty Partnership Limited  
59-61 Charlotte Street  
St Pauls Square  
Birmingham  
West Midlands  
B3 1PX

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for the Year Ended 31 July 2023**

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**GILL MECHANICAL SERVICES LIMITED**

**Company Information  
for the Year Ended 31 July 2023**

**DIRECTORS:** T J Gill  
N J Gill

**SECRETARY:** Mrs J Gill

**REGISTERED OFFICE:** Platinum House  
Platts Road  
Amblecote  
Stourbridge  
DY8 4YR

**REGISTERED NUMBER:** 02882658 (England and Wales)

**ACCOUNTANTS:** Michael Dufty Partnership Limited  
59-61 Charlotte Street  
St Pauls Square  
Birmingham  
West Midlands  
B3 1PX

**GILL MECHANICAL SERVICES LIMITED (REGISTERED NUMBER: 02882658)**

**Balance Sheet  
31 July 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		115,811		143,174
<b>CURRENT ASSETS</b>					
Debtors	5	1,502,951		1,785,066	
Cash at bank and in hand		<u>92,879</u>		<u>161,002</u>	
		1,595,830		1,946,068	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,356,180</u>		<u>1,725,802</u>	
<b>NET CURRENT ASSETS</b>			<u>239,650</u>		<u>220,266</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			355,461		363,440
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(24,167)		(34,167)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(28,857)</u>		<u>(28,554)</u>
<b>NET ASSETS</b>			<u><u>302,437</u></u>		<u><u>300,719</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>302,237</u>		<u>300,519</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>302,437</u></u>		<u><u>300,719</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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
- (b) 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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 July 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 April 2024 and were signed on its behalf by:

N J Gill - Director

**Notes to the Financial Statements  
for the Year Ended 31 July 2023**

**1. STATUTORY INFORMATION**

Gill Mechanical Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Long leasehold	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**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 profit or loss in the period to which they relate.

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2022 - 12) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 August 2022	131,638	221,079	352,717
Additions	-	16,689	16,689
At 31 July 2023	<u>131,638</u>	<u>237,768</u>	<u>369,406</u>
<b>DEPRECIATION</b>			
At 1 August 2022	107,945	101,598	209,543
Charge for year	13,163	30,771	43,934
At 31 July 2023	<u>121,108</u>	<u>132,369</u>	<u>253,477</u>
<b>NET BOOK VALUE</b>			
At 31 July 2023	<u>10,530</u>	<u>105,399</u>	<u>115,929</u>
At 31 July 2022	<u>23,693</u>	<u>119,481</u>	<u>143,174</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	1,393,327	1,630,166
Other debtors	109,624	154,900
	<u>1,502,951</u>	<u>1,785,066</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Bank loans and overdrafts	10,000	10,000
Trade creditors	1,130,075	1,594,565
Taxation and social security	92,149	53,884
Other creditors	123,956	67,353
	<u>1,356,180</u>	<u>1,725,802</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023 £	2022 £
Bank loans	<u>24,167</u>	<u>34,167</u>

**8. ULTIMATE CONTROLLING PARTY**

There is no overall controlling party.

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.