

**REGISTERED NUMBER: 03211178 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 30 June 2017**  
**for**  
**DMK Mechanical Services Limited**

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for the Year Ended 30 June 2017**

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**Balance Sheet**  
**30 June 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		9,077		10,569
<b>CURRENT ASSETS</b>					
Debtors	5	32,332		25,373	
Cash at bank		<u>1</u>		<u>1</u>	
		32,333		25,374	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>41,688</u>		<u>47,916</u>	
<b>NET CURRENT LIABILITIES</b>			(9,355)		(22,542)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(278)		(11,973)
<b>PROVISIONS FOR LIABILITIES</b>			1,815		2,114
<b>NET LIABILITIES</b>			<u>(2,093)</u>		<u>(14,087)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			600		600
Retained earnings			<u>(2,693)</u>		<u>(14,687)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(2,093)</u>		<u>(14,087)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 19 March 2018 and were signed by:

M J Parrish Esq - Director

**Notes to the Financial Statements  
for the Year Ended 30 June 2017**

**1. STATUTORY INFORMATION**

DMK Mechanical Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	03211178
<b>Registered office:</b>	158 Pacific Road Trentham Stoke on Trent Staffordshire ST4 8UD

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

These financial statements for the year ended 30th June 2017 are the first financial statements that comply with Section 1A "Small Entities" of FRS 102. The date of transition is 1st July 2015. There are no transition adjustments.

**Turnover**

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

Revenue is recognised as the company becomes entitled to consideration for the goods and services supplied. Therefore, turnover also includes the element of work completed but not yet invoiced on service contracts.

**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.

Computer & Office Equipment	- 15% on reducing balance
Plant & Machinery	- 15% on reducing balance
Motor Vehicles	- 25% on reducing balance
Trailer	- 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2017**

**2. ACCOUNTING POLICIES - continued**

**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.

**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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2016 - 3) .

**4. TANGIBLE FIXED ASSETS**

	Computer & Office Equipment £	Plant & Machinery £	Motor Vehicles £	Trailer £	Totals £
<b>COST</b>					
At 1 July 2016	6,839	12,070	10,000	1,450	30,359
Additions	-	774	-	-	774
At 30 June 2017	<u>6,839</u>	<u>12,844</u>	<u>10,000</u>	<u>1,450</u>	<u>31,133</u>
<b>DEPRECIATION</b>					
At 1 July 2016	6,063	7,928	4,375	1,424	19,790
Charge for year	116	737	1,406	7	2,266
At 30 June 2017	<u>6,179</u>	<u>8,665</u>	<u>5,781</u>	<u>1,431</u>	<u>22,056</u>
<b>NET BOOK VALUE</b>					
At 30 June 2017	<u>660</u>	<u>4,179</u>	<u>4,219</u>	<u>19</u>	<u>9,077</u>
At 30 June 2016	<u>776</u>	<u>4,142</u>	<u>5,625</u>	<u>26</u>	<u>10,569</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2017

4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor Vehicles £
<b>COST</b>	
At 1 July 2016 and 30 June 2017	<u>10,000</u>
<b>DEPRECIATION</b>	
At 1 July 2016	4,375
Charge for year	<u>1,406</u>
At 30 June 2017	<u>5,781</u>
<b>NET BOOK VALUE</b>	
At 30 June 2017	<u>4,219</u>
At 30 June 2016	<u>5,625</u>

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

	2017 £	2016 £
Trade debtors	32,181	25,263
Other debtors	<u>151</u>	<u>110</u>
	<u>32,332</u>	<u>25,373</u>

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

	2017 £	2016 £
Bank loans and overdrafts	6,905	7,030
Hire purchase contracts	556	3,889
Trade creditors	841	1,932
Taxation and social security	17,166	18,748
Other creditors	<u>16,220</u>	<u>16,317</u>
	<u>41,688</u>	<u>47,916</u>

7. **SECURED DEBTS**

The following secured debts are included within creditors:

	2017 £	2016 £
Bank overdrafts	6,905	7,030
Hire purchase contracts	<u>556</u>	<u>-</u>
	<u>7,461</u>	<u>7,030</u>

The bank overdraft is secured by means of a standard bank debenture over the assets of the company.

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2017**

**8. ULTIMATE CONTROLLING PARTY**

The company was controlled throughout the current and previous periods by its director, Mr M Parrish.

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.