REGISTERED NUMBER: 04213066 (England and Wales)

ANDREW LOCKE (PLUMBING HEATING & TILING CONTRACTORS) LIMITED

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FINLAYSON & CO
Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

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FOR THE YEAR ENDED 31 MARCH 2022

ANDREW LOCKE (PLUMBING HEATING & TILING CONTRACTORS) LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

DIRECTORS:	A Locke Mrs S M Locke
SECRETARY:	Mrs S M Locke
REGISTERED OFFICE:	Barncliffe Dyke Barn 13 Long Moor Lane Shelley HUDDERSFIELD West Yorkshire HD8 8LY
REGISTERED NUMBER:	04213066 (England and Wales)
ACCOUNTANTS:	FINLAYSON & CO Whitby Court Abbey Road Shepley HUDDERSFIELD West Yorkshire HD8 8EL

ANDREW LOCKE (PLUMBING HEATING & TILING CONTRACTORS) LIMITED (REGISTERED NUMBER: 04213066)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Property, plant and equipment	4		22,057		37,485
CURRENT ASSETS					
Inventories		57,395		22,395	
Debtors	5	100,051		265,666	
Cash at bank and in hand		192,313		173,136	
		349,759		461,197	
CREDITORS					
Amounts falling due within one year	6	125,462		146,298	
NET CURRENT ASSETS			224,297		314,899
TOTAL ASSETS LESS CURRENT LIABILITIES			246,354		352,384
CAPITAL AND RESERVES					
Called up share capital	7		1,000		1,000
Retained earnings			245,354		351,384
SHAREHOLDERS' FUNDS			246,354		352,384

The notes form part of these financial statements

continued...

**STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 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 12 January 2023 and were signed on its behalf by:

A Locke - Director

1. STATUTORY INFORMATION

Andrew Locke (Plumbing Heating & Tiling Contractors) 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.

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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Turnover
Revenue 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.

Improvements to property	- 15% on cost
Plant and Machinery	- 10% on cost
Fixtures and Fittings	- 20% on cost
Motor Vehicles	- 25% on cost
Computer Equipment	- 33% on cost

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing inventories to their present location and condition.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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2. ACCOUNTING POLICIES - continued

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 15 (2021 - 16) .

4. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Plant and Machinery £	Fixtures and Fittings £
COST			
At 1 April 2021	45,131	18,540	10,105
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	45,131	18,540	10,105
DEPRECIATION			
At 1 April 2021	45,125	15,842	9,088
Charge for year	-	487	737
Eliminated on disposal	-	-	-
At 31 March 2022	45,125	16,329	9,825
NET BOOK VALUE			
At 31 March 2022	6	2,211	280
At 31 March 2021	6	2,698	1,017

	Motor Vehicles £	Computer Equipment £	Totals £
COST			
At 1 April 2021	128,392	8,227	210,395
Additions	2,800	-	2,800
Disposals	(7,750)	-	(7,750)
At 31 March 2022	123,442	8,227	205,445
DEPRECIATION			
At 1 April 2021	96,047	6,808	172,910
Charge for year	16,474	529	18,227
Eliminated on disposal	(7,749)	-	(7,749)
At 31 March 2022	104,772	7,337	183,388
NET BOOK VALUE			
At 31 March 2022	18,670	890	22,057
At 31 March 2021	32,345	1,419	37,485

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	51,819	164,420
Other debtors	48,232	101,246
	100,051	265,666

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	125,909	98,195
Taxation and social security	(3,282)	9,483
Other creditors	2,835	38,620
	125,462	146,298

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
1,000	Ordinary	£1	1,000	1,000

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	2022	2021
	£	£
A Locke		
Balance outstanding at start of year	35,045	50,888
Amounts advanced	89,962	-
Amounts repaid	(35,045)	(15,843)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	89,962	35,045

9. RELATED PARTY DISCLOSURES

During the year the company was repaid £NIL (2021: £NIL) by Bathrooms By Design Ltd, a company controlled by A Locke a shareholder. At the year end £NIL (2021: £14,944) was outstanding.

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF ANDREW LOCKE (PLUMBING HEATING & TILING CONTRACTORS) LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 March 2022 set out on pages two to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

FINLAYSON & CO
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12 January 2023