

**ANDREW LOCKE (PLUMBING HEATING & TILING  
CONTRACTORS) LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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

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

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Report of the Accountants</b>	<b>8</b>

**ANDREW LOCKE (PLUMBING HEATING & TILING  
CONTRACTORS) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

**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 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		54,878		22,057
<b>CURRENT ASSETS</b>					
Inventories		18,000		57,395	
Debtors	5	142,983		100,051	
Cash at bank		<u>123,924</u>		<u>192,313</u>	
		284,907		349,759	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>93,985</u>		<u>125,462</u>	
<b>NET CURRENT ASSETS</b>			<u>190,922</u>		<u>224,297</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			245,800		246,354
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>9,955</u>		<u>-</u>
<b>NET ASSETS</b>			<u>235,845</u>		<u>246,354</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1,000		1,000
Retained earnings			<u>234,845</u>		<u>245,354</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>235,845</u>		<u>246,354</u>

The notes form part of these financial statements

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

**STATEMENT OF FINANCIAL POSITION - continued  
31 MARCH 2023**

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 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 10 October 2023 and were signed on its behalf by:

A Locke - Director

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**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.

**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.

**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 (2022 - 15) .

**4. PROPERTY, PLANT AND EQUIPMENT**

	Improvements to property £	Plant and Machinery £	Fixtures and Fittings £
<b>COST</b>			
At 1 April 2022	45,131	18,540	10,105
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>45,131</u>	<u>18,540</u>	<u>10,105</u>
<b>DEPRECIATION</b>			
At 1 April 2022	45,125	16,329	9,825
Charge for year	-	482	270
Eliminated on disposal	-	-	-
At 31 March 2023	<u>45,125</u>	<u>16,811</u>	<u>10,095</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>6</u>	<u>1,729</u>	<u>10</u>
At 31 March 2022	<u>6</u>	<u>2,211</u>	<u>280</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. PROPERTY, PLANT AND EQUIPMENT - continued**

	Motor Vehicles £	Computer Equipment £	Totals £
<b>COST</b>			
At 1 April 2022	123,442	8,227	205,445
Additions	48,500	932	49,432
Disposals	(77,577)	-	(77,577)
At 31 March 2023	<u>94,365</u>	<u>9,159</u>	<u>177,300</u>
<b>DEPRECIATION</b>			
At 1 April 2022	104,772	7,337	183,388
Charge for year	10,444	555	11,751
Eliminated on disposal	(72,717)	-	(72,717)
At 31 March 2023	<u>42,499</u>	<u>7,892</u>	<u>122,422</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>51,866</u>	<u>1,267</u>	<u>54,878</u>
At 31 March 2022	<u>18,670</u>	<u>890</u>	<u>22,057</u>

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

	Motor Vehicles £
<b>COST</b>	
Additions	<u>30,000</u>
At 31 March 2023	<u>30,000</u>
<b>DEPRECIATION</b>	
Charge for year	<u>1,875</u>
At 31 March 2023	<u>1,875</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>28,125</u>

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

	2023 £	2022 £
Trade debtors	123,561	51,819
Other debtors	<u>19,422</u>	<u>48,232</u>
	<u>142,983</u>	<u>100,051</u>



**ANDREW LOCKE (PLUMBING HEATING & TILING  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Hire purchase contracts	5,139	-
Trade creditors	84,007	125,909
Taxation and social security	3,088	(3,282)
Other creditors	1,751	2,835
	<u>93,985</u>	<u>125,462</u>

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

	2023	2022
	£	£
Hire purchase contracts	<u>9,955</u>	<u>-</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
<b>A Locke</b>		
Balance outstanding at start of year	39,962	35,045
Amounts advanced	19,422	39,962
Amounts repaid	(39,962)	(35,045)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>19,422</u>	<u>39,962</u>

**ANDREW LOCKE (PLUMBING HEATING & TILING  
CONTRACTORS) LIMITED**

**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 2023 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  
Whitby Court  
Abbey Road  
Shepley  
HUDDERSFIELD  
West Yorkshire  
HD8 8EL

10 October 2023

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.