

Registered number  
04618370

P.J.L Electrical & Security Limited

Filleled Accounts

31 December 2019

**P.J.L Electrical & Security Limited****Registered number:** 04618370**Balance Sheet****as at 31 December 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	3	2	5,286
<b>Current assets</b>			
Stocks		200	200
Debtors	4	4,147	915
Cash at bank and in hand		15,956	17,623
		<u>20,303</u>	<u>18,738</u>
<b>Creditors: amounts falling due within one year</b>	5	(17,612)	(21,287)
<b>Net current assets/(liabilities)</b>		<u>2,691</u>	<u>(2,549)</u>
<b>Total assets less current liabilities</b>		<u>2,693</u>	<u>2,737</u>
<b>Provisions for liabilities</b>		-	(1,004)
<b>Net assets</b>		<u>2,693</u>	<u>1,733</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		2,593	1,633
<b>Shareholder's funds</b>		<u>2,693</u>	<u>1,733</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Philip J Luke

Director

Approved by the board on 8 June 2020

**P.J.L Electrical & Security Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 4 years
Motor vehicles	over 4 years
Office equipment	over 4 years

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

	Number	Number
Average number of persons employed by the company	1	1

### 3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Office equipment £	Total £
<b>Cost</b>				
At 1 January 2019	3,575	20,875	1,678	26,128
At 31 December 2019	3,575	20,875	1,678	26,128
<b>Depreciation</b>				
At 1 January 2019	3,507	15,657	1,678	20,842
Charge for the year	67	5,217	-	5,284
At 31 December 2019	3,574	20,874	1,678	26,126
<b>Net book value</b>				
At 31 December 2019	1	1	-	2
At 31 December 2018	68	5,218	-	5,286

4 Debtors	2019 £	2018 £
Trade debtors	4,147	565
Other debtors	-	350
	4,147	915

5 Creditors: amounts falling due within one year	2019 £	2018 £
Trade creditors	2,610	1,587
Taxation and social security costs	13,205	15,479
Other creditors	1,797	4,221
	17,612	21,287

### 6 Other information

P.J.L Electrical & Security Limited is a private company limited by shares and incorporated in England. Its registered office is:

5B Sunrise Business Park  
Higher Shaftesbury Road  
Blandford Forum  
Dorset

DT11 8ST

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