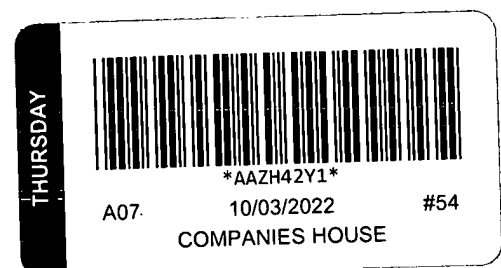


**T & A CONSTRUCTION LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

**Amending:**

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;

DEB Chartered Accountants



**T & A Construction Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2021**

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**Contents**

	<b>Page</b>
Balance Sheet	2–3
Notes to the Financial Statements	4–7

**T & A Construction Ltd**  
**Balance Sheet**  
**As at 30 April 2021**

Registered number: 04739937

		2021	2020
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	871,856	552,945
		871,856	552,945
<b>CURRENT ASSETS</b>			
Stocks		300,000	153,000
Debtors	4	399,096	311,648
Cash at bank and in hand		45,762	180,989
		744,858	645,637
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(775,965)	(453,679)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(31,107)	191,958
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		840,749	744,903
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6	(285,952)	(163,750)
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred Taxation	8	(118,028)	(94,750)
<b>NET ASSETS</b>		436,769	486,403
<b>CAPITAL AND RESERVES</b>			
Called up share capital	10	100	100
Profit and Loss Account		436,669	486,303
<b>SHAREHOLDERS' FUNDS</b>		436,769	486,403

**T & A Construction Ltd  
Balance Sheet (continued)  
As at 30 April 2021**

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For the year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board



**Mr Rickey Allbrook**

Director

31/01/2022

The notes on pages 4 to 7 form part of these financial statements.

**T & A Construction Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% on Reducing Balance
Motor Vehicles	25% on reducing balance
Fixtures & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

**1.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**T & A Construction Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2021**

**1.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 7 (2020: 8)

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 May 2020	1,027,625	309,163	575	1,337,363
Additions	336,899	130,750	-	467,649
Disposals	-	(71,089)	-	(71,089)
As at 30 April 2021	<u>1,364,524</u>	<u>368,824</u>	<u>575</u>	<u>1,733,923</u>
<b>Depreciation</b>				
As at 1 May 2020	614,183	169,660	575	784,418
Provided during the period	66,949	36,212	-	103,161
Disposals	-	(25,512)	-	(25,512)
As at 30 April 2021	<u>681,132</u>	<u>180,360</u>	<u>575</u>	<u>862,067</u>
<b>Net Book Value</b>				
As at 30 April 2021	<u>683,392</u>	<u>188,464</u>	<u>-</u>	<u>871,856</u>
As at 1 May 2020	<u>413,442</u>	<u>139,503</u>	<u>-</u>	<u>552,945</u>

**T & A Construction Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2021**

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	373,056	265,727
Deposit	10,000	-
Corporation tax repayable	-	28,881
Amounts owed by associates	16,040	17,040
	<u>399,096</u>	<u>311,648</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	195,490	147,419
Trade creditors	107,577	84,831
Corporation tax	988	975
VAT	192,086	144,794
Wages creditor	-	744
PAYE & CIS	139,592	11,464
Pension creditor	157	312
Bounce Back Loan	50,000	-
Accruals and deferred income	2,667	2,417
Directors' loan accounts	22,345	27,176
Amounts owed to parent undertaking	65,063	33,547
	<u>775,965</u>	<u>453,679</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	285,952	163,750
	<u>285,952</u>	<u>163,750</u>

**7. Obligations Under Finance Leases and Hire Purchase**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	195,490	147,419
Between one and five years	285,952	163,750
	<u>481,442</u>	<u>311,169</u>
	<u>481,442</u>	<u>311,169</u>

**T & A Construction Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2021**

**8. Deferred Taxation**

The provision for deferred taxation is made up of accelerated capital allowances

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred tax	118,028	94,750
	<u>118,028</u>	<u>94,750</u>

**9. Provisions for Liabilities**

	<b>Deferred Tax</b>
	<b>£</b>
As at 1 May 2020	94,750
Additions	23,278
Balance at 30 April 2021	<u>118,028</u>

**10. Share Capital**

		<b>2021</b>	<b>2020</b>
		<b>100</b>	<b>100</b>
Allotted, Called up and fully paid		<u>100</u>	<u>100</u>
	<b>Value</b>	<b>Number</b>	
	<b>£</b>		<b>2021</b>
			<b>£</b>
<b>Allotted, called up and fully paid</b>			<b>£</b>
Ordinary Shares	1,000		100

**11. Related Party Transactions**

The company is controlled by Mr. D & Mrs. B Allbrook and Mr. T Allbrook, Mr. A Allbrook & Mr. R D Allbrook, directors and shareholders of the company.

The balances on the directors' loan accounts at 30th April 2021 of Mr. D Allbrook was £7, Mr. A Allbrook £28, Mr. T Allbrook £21,315 and Mr. R Allbrook £995 all due to the directors.  
(2020 - Mr. D Allbrook £462, Mr. An Allbrook £28, Mr. T Allbrook £26,315, Mr. R Allbrook £370 due to the directors).

**12. Ultimate Parent Undertaking and Controlling Party**

The company's immediate and ultimate parent undertaking is T & A Holdings Limited. T & A Holdings Limited was incorporated in England. The ultimate controlling party is T & A Holdings Limited who controls 100% of the shares of T & A Construction Ltd.

**13. General Information**

T & A Construction Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 04739937. The registered office is DEB House, 19 Middlewoods Way, Wharncliffe Business Park, Carlton, Barnsley, S71 3HR.