

**REGISTERED NUMBER: 04941851 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 30 September 2017**

**for**

**A & R Plant Hire (North West) Ltd**

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for the Year Ended 30 September 2017**

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**DIRECTORS:**

A L Dinsdale  
R J Dinsdale

**SECRETARY:**

R J Dinsdale

**REGISTERED OFFICE:**

Suites 5 & 6, The Printworks  
Hey Road  
Barrow  
Clitheroe  
Lancashire  
BB7 9WB

**REGISTERED NUMBER:**

04941851 (England and Wales)

**ACCOUNTANTS:**

Bennett Kirkhope Smith  
Chartered Certified Accountants  
Suites 5 & 6 The Printworks  
Hey Road  
Barrow  
Clitheroe  
Lancashire  
BB7 9WB

**Balance Sheet**  
**30 September 2017**

	Notes	30.9.17 £	£	30.9.16 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>160,107</u>		<u>162,662</u>
			160,107		162,662
<b>CURRENT ASSETS</b>					
Debtors	6	46,392		32,642	
Cash at bank and in hand		<u>9,555</u>		<u>114</u>	
		55,947		32,756	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>116,150</u>		<u>101,248</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(60,203)</u>		<u>(68,492)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			99,904		94,170
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(17,069)		(28,111)
<b>PROVISIONS FOR LIABILITIES</b>	10		<u>(30,420)</u>		<u>(32,530)</u>
<b>NET ASSETS</b>			<u>52,415</u>		<u>33,529</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	11		150		150
Retained earnings			<u>52,265</u>		<u>33,379</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>52,415</u>		<u>33,529</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 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)

**Balance Sheet - continued**  
**30 September 2017**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 28 June 2018 and were signed on its behalf by:

A L Dinsdale - Director

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

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**1. STATUTORY INFORMATION**

A & R Plant Hire (North West) Ltd 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 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.

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 30 September 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 October 2015.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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.

Plant and machinery	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**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 balance sheet date.

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 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 6 (2016 - 6) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 October 2016	
and 30 September 2017	<u>24,000</u>
<b>AMORTISATION</b>	
At 1 October 2016	
and 30 September 2017	<u>24,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2017	<u>-</u>
At 30 September 2016	<u>-</u>

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

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 October 2016	250,893	19,483	1,072	271,448
Additions	12,799	3,500	400	16,699
Disposals	-	(1,583)	-	(1,583)
At 30 September 2017	<u>263,692</u>	<u>21,400</u>	<u>1,472</u>	<u>286,564</u>
<b>DEPRECIATION</b>				
At 1 October 2016	91,576	16,467	743	108,786
Charge for year	17,212	969	183	18,364
Eliminated on disposal	-	(693)	-	(693)
At 30 September 2017	<u>108,788</u>	<u>16,743</u>	<u>926</u>	<u>126,457</u>
<b>NET BOOK VALUE</b>				
At 30 September 2017	<u>154,904</u>	<u>4,657</u>	<u>546</u>	<u>160,107</u>
At 30 September 2016	<u>159,317</u>	<u>3,016</u>	<u>329</u>	<u>162,662</u>

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

	Plant and machinery £
<b>COST</b>	
At 1 October 2016	119,250
Additions	8,250
Transfer to ownership	(44,000)
At 30 September 2017	<u>83,500</u>
<b>DEPRECIATION</b>	
At 1 October 2016	10,934
Charge for year	8,066
Transfer to ownership	(8,101)
At 30 September 2017	<u>10,899</u>
<b>NET BOOK VALUE</b>	
At 30 September 2017	<u>72,601</u>
At 30 September 2016	<u>108,316</u>



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

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

	30.9.17	30.9.16
	£	£
Trade debtors	44,123	30,627
Prepayments	2,269	2,015
	<u>46,392</u>	<u>32,642</u>

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

	30.9.17	30.9.16
	£	£
Bank loans and overdrafts	-	2,723
Hire purchase contracts	17,167	19,331
Trade creditors	33,509	25,592
Corporation tax	8,964	1,773
Social security and other taxes	794	599
VAT	9,970	3,632
Other creditors	22	-
Directors' current accounts	42,424	44,480
Accruals	3,300	3,118
	<u>116,150</u>	<u>101,248</u>

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

	30.9.17	30.9.16
	£	£
Hire purchase contracts	<u>17,069</u>	<u>28,111</u>

9. **SECURED DEBTS**

The following secured debts are included within creditors:

	30.9.17	30.9.16
	£	£
Hire purchase contracts	<u>34,236</u>	<u>47,442</u>

Net obligations under finance lease and hire purchase contracts are secured by fixed charges on the assets concerned.

10. **PROVISIONS FOR LIABILITIES**

	30.9.17	30.9.16
	£	£
Deferred tax	<u>30,420</u>	<u>32,530</u>

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

10. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 October 2016	32,530
Credit to Income Statement during year	(2,110)
Balance at 30 September 2017	<u>30,420</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	30.9.17	30.9.16
Number:	Class:		£	£
100	Ordinary	£1	100	100
25	A Ordinary	£1	25	25
25	B Ordinary	£1	25	25
			<u>150</u>	<u>150</u>

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