REGISTERED NUMBER: 05139824 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 May 2018

for

T & B ENGINEERING LIMITED

Contents of the Financial Statements
for the Year Ended 31 May 2018

T & B ENGINEERING LIMITED

Company Information
for the Year Ended 31 May 2018

DIRECTORS:	P G Beasley Mrs M J Beasley
SECRETARY:	Mrs M J Beasley
REGISTERED OFFICE:	Wisteria Lodge 4 Court Lodge Cottages Lower Road, East Farleigh Maidstone Kent ME15 0JL
REGISTERED NUMBER:	05139824 (England and Wales)
ACCOUNTANT:	Peter Young Chartered Accountant Orchard Cottage Stanford Lane Hadlow Tonbridge Kent TN11 0JP

Statement of Financial Position
31 May 2018

	Notes	31.5.18 £	£	31.5.17 £	£
FIXED ASSETS					
Tangible assets	4		**1,908**		1,408
CURRENT ASSETS					
Stocks		**1,750**		870	
Debtors	5	**7,811**		9,526	
Cash at bank		**31,530**		23,473	
		41,091		33,869	
CREDITORS					
Amounts falling due within one year	6	**16,896**		15,204	
NET CURRENT ASSETS			**24,195**		18,665
TOTAL ASSETS LESS CURRENT LIABILITIES			**26,103**		20,073
CAPITAL AND RESERVES					
Called up share capital	7		**100**		100
Retained earnings	8		**26,003**		19,973
SHAREHOLDERS' FUNDS			**26,103**		20,073

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 12 November 2018 and were signed on its behalf by:

P G Beasley - Director

Notes to the Financial Statements
for the Year Ended 31 May 2018

1. STATUTORY INFORMATION

T & B Engineering 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 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.

Turnover
Turnover 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.
Plant and machinery etc - 25% on reducing balance

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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 2).

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Notes to the Financial Statements - continued
for the Year Ended 31 May 2018

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2017	**6,941**
Additions	**1,106**
At 31 May 2018	**8,047**
DEPRECIATION	
At 1 June 2017	**5,533**
Charge for year	**606**
At 31 May 2018	**6,139**
NET BOOK VALUE	
At 31 May 2018	**1,908**
At 31 May 2017	1,408

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.18 £	31.5.17 £
Trade debtors	**7,811**	9,526

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.18 £	31.5.17 £
Trade creditors	**4,236**	1,567
Tax	**3,237**	4,394
Social security and other taxes	**2,434**	3,471
Other creditors	**5,526**	5,062
Accrued expenses	**1,463**	710
	16,896	15,204

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**31.5.18** £	31.5.17 £
100	Ordinary	£1	**100**	100

continued...

8. **RESERVES**

	Retained earnings £
At 1 June 2017	19,973
Profit for the year	14,330
Dividends	(8,300)
At 31 May 2018	26,003