

**REGISTERED NUMBER: 05878224 (England and Wales)**

**Unaudited Financial Statements**  
**for the Period 1 January 2018 to 31 October 2018**  
**for**  
**A & L Mechanical & Building Services Ltd**

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**for the Period 1 January 2018 to 31 October 2018**

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**A & L Mechanical & Building Services Ltd**  
**Company Information**  
**for the Period 1 January 2018 to 31 October 2018**

**DIRECTORS:** J S Durno  
A J Golden

**SECRETARY:** A J Golden

**REGISTERED OFFICE:** Unit 10, Beehive Lane Works  
Beehive Lane  
Chelmsford  
Essex  
CM2 9JY

**REGISTERED NUMBER:** 05878224 (England and Wales)

**ACCOUNTANTS:** NSO Associates LLP  
75 Springfield Road  
Chelmsford  
Essex  
CM2 6JB

**A & L Mechanical & Building Services Ltd (Registered number: 05878224)**

**Balance Sheet**  
**31 October 2018**

31.12.17			Notes	31.10.18	
£	£			£	£
		<b>FIXED ASSETS</b>			
77,992		Tangible assets	4		58,774
		<b>CURRENT ASSETS</b>			
	7,500	Stocks		10,387	
	89,949	Debtors	5	214,595	
	65,804	Cash at bank and in hand		51,852	
	<u>163,253</u>			<u>276,834</u>	
		<b>CREDITORS</b>			
	94,755	Amounts falling due within one year	6	<u>221,356</u>	
<u>68,498</u>		<b>NET CURRENT ASSETS</b>			<u>55,478</u>
146,490		<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			114,252
		<b>CREDITORS</b>			
(32,329)		Amounts falling due after more than one year	7		(7,581)
<u>(14,643)</u>		<b>PROVISIONS FOR LIABILITIES</b>			<u>(11,065)</u>
<u>99,518</u>		<b>NET ASSETS</b>			<u>95,606</u>
		<b>CAPITAL AND RESERVES</b>			
300		Called up share capital	9		300
<u>99,218</u>		Retained earnings			<u>95,306</u>
<u>99,518</u>		<b>SHAREHOLDERS' FUNDS</b>			<u>95,606</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 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 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)

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 October 2018**

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 5 December 2018 and were signed on its behalf by:

J S Durno - Director

A J Golden - Director

**Notes to the Financial Statements**  
**for the Period 1 January 2018 to 31 October 2018**

**1. STATUTORY INFORMATION**

A & L Mechanical & Building Services 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.

**Turnover**

Turnover represents net invoiced work done and services, excluding value added tax and also recognises work carried out up to, but not invoiced, at the balance sheet date where the company has obtained the right to consideration.

**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 etc                      - 25% on reducing balance, 15% on reducing balance and over the lease term

**Stocks**

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

**Financial instruments**

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities, like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Taxation**

Taxation for the period 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 Period 1 January 2018 to 31 October 2018**

**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 period 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 period was 7 (2017 - 8) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2018	155,917
Additions	17,595
Disposals	(29,882)
At 31 October 2018	<u>143,630</u>
<b>DEPRECIATION</b>	
At 1 January 2018	77,925
Charge for period	15,715
Eliminated on disposal	(8,784)
At 31 October 2018	<u>84,856</u>
<b>NET BOOK VALUE</b>	
At 31 October 2018	<u>58,774</u>
At 31 December 2017	<u>77,992</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2018 to 31 October 2018**

**4. TANGIBLE FIXED ASSETS - continued**

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

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2018	65,163
Additions	8,525
Disposals	<u>(22,882)</u>
At 31 October 2018	<u>50,806</u>
<b>DEPRECIATION</b>	
At 1 January 2018	24,447
Charge for period	6,664
Eliminated on disposal	<u>(5,721)</u>
At 31 October 2018	<u>25,390</u>
<b>NET BOOK VALUE</b>	
At 31 October 2018	<u>25,416</u>
At 31 December 2017	<u>40,716</u>

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

	31.10.18 £	31.12.17 £
Trade debtors	205,426	81,183
Other debtors	<u>9,169</u>	<u>8,766</u>
	<u>214,595</u>	<u>89,949</u>

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

	31.10.18 £	31.12.17 £
Hire purchase contracts (see note 8)	15,051	11,263
Trade creditors	155,886	36,494
Taxation and social security	21,151	35,609
Other creditors	<u>29,268</u>	<u>11,389</u>
	<u>221,356</u>	<u>94,755</u>

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

	31.10.18 £	31.12.17 £
Hire purchase contracts (see note 8)	<u>7,581</u>	<u>32,329</u>



**Notes to the Financial Statements - continued**  
**for the Period 1 January 2018 to 31 October 2018**

**8. LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

		Hire purchase contracts	
		31.10.18	31.12.17
		£	£
Net obligations repayable:			
Within one year		15,051	11,263
Between one and five years		<u>7,581</u>	<u>32,329</u>
		<u>22,632</u>	<u>43,592</u>
		Non-cancellable operating leases	
		31.10.18	31.12.17
		£	£
Within one year		4,091	6,534
Between one and five years		<u>6,137</u>	<u>9,473</u>
		<u>10,228</u>	<u>16,007</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	31.10.18	31.12.17
Number:	Class:			
100	Ordinary A	£1	100	100
100	Ordinary B	£1	100	100
100	Ordinary C	£1	<u>100</u>	<u>100</u>
			<u>300</u>	<u>300</u>

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.