REGISTERED NUMBER: 06004810

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

A M MULTI UTILITIES LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

A M MULTI UTILITIES LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS:	A M Manterfield Mrs R Manterfield
SECRETARY:	Mrs R Manterfield
REGISTERED OFFICE:	36 - 40 Doncaster Road Barnsley South Yorkshire S70 1TL
REGISTERED NUMBER:	06004810
ACCOUNTANTS:	Seaman Herbert & Co 36 - 40 Doncaster Road Barnsley South Yorkshire S70 1TL

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible assets	4		1,350		1,725
Tangible assets	5		25,857		31,250
			27,207		32,975
CURRENT ASSETS					
Debtors	6	57,985		48,753	
Cash at bank		34,780		36,834	
		92,765		85,587	
CREDITORS					
Amounts falling due within one year	7	19,258		25,355	
NET CURRENT ASSETS			73,507		60,232
TOTAL ASSETS LESS CURRENT LIABILITIES			100,714		93,207
PROVISIONS FOR LIABILITIES	8		4,988		5,581
NET ASSETS			95,726		87,626
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			95,626		87,526
SHAREHOLDERS' FUNDS			95,726		87,626

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit & Loss Account and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 8 December 2023 and were signed on its behalf by:

A M Manterfield - Director

Mrs R Manterfield - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

A M MULTI UTILITIES LTD is a private company, limited by shares , registered in Not specified/Other. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2007, 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.

Plant and machinery	- 10% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss Account and Retained Earnings, 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.

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
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

continued...

2. **ACCOUNTING POLICIES - continued**

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 4 (2022 - 5) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2022 and 31 March 2023	7,500
AMORTISATION	
At 1 April 2022	5,775
Amortisation for year	375
At 31 March 2023	6,150
NET BOOK VALUE	
At 31 March 2023	1,350
At 31 March 2022	1,725

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	17,367	36,750	2,175	56,292
Additions	4,055	11,995	-	16,050
Disposals	-	(27,800)	-	(27,800)
At 31 March 2023	21,422	20,945	2,175	44,542
DEPRECIATION				
At 1 April 2022	8,915	13,952	2,175	25,042
Charge for year	1,023	1,594	-	2,617
Eliminated on disposal	-	(8,974)	-	(8,974)
At 31 March 2023	9,938	6,572	2,175	18,685
NET BOOK VALUE				
At 31 March 2023	11,484	14,373	-	25,857
At 31 March 2022	8,452	22,798	-	31,250

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	10,286	10,179
Other debtors	35,360	33,999
Directors' current accounts	9,590	-
VAT	-	1,393
Prepayments and accrued income	2,749	3,182
	57,985	48,753

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Tax	10,147	13,822
VAT	36	-
Other creditors	5,466	2,889
Directors' current accounts	-	5,747
Accrued expenses	3,609	2,897
	19,258	25,355

8. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	4,988	5,581

	Deferred tax
	£
Balance at 1 April 2022	5,581
Provided during year	(593)
Balance at 31 March 2023	4,988

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
100	ORDINARY	£1	100	100

continued...

10. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
A M Manterfield		
Balance outstanding at start of year	-	-
Amounts advanced	9,590	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	9,590	-

11. **ULTIMATE CONTROLLING PARTY**

Mr A M Manterfield, director, together with close members of his family, controls the company by virtue of holding 100% of the issued share capital.