

REGISTERED NUMBER: 06310164 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2017
FOR
A & J PLANT HIRE (SOUTHERN) LIMITED

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for the Year Ended 31 October 2017

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DIRECTOR: A E Nock

SECRETARY: Ms J Sarsfield

REGISTERED OFFICE: 19 North Street
Ashford
Kent
TN24 8LF

REGISTERED NUMBER: 06310164 (England and Wales)

ACCOUNTANTS: Calcutt Matthews
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

BALANCE SHEET
31 October 2017

	Notes	31.10.17 £	£	31.10.16 £	£
FIXED ASSETS					
Tangible assets	4		49,767		101,643
CURRENT ASSETS					
Debtors	5	28,407		166,885	
Cash at bank and in hand		<u>13,636</u>		<u>200</u>	
		42,043		167,085	
CREDITORS					
Amounts falling due within one year	6	<u>135,601</u>		<u>319,784</u>	
NET CURRENT LIABILITIES			(93,558)		(152,699)
TOTAL ASSETS LESS CURRENT LIABILITIES			(43,791)		(51,056)
CREDITORS					
Amounts falling due after more than one year	7		<u>26,383</u>		<u>46,885</u>
NET LIABILITIES			<u>(70,174)</u>		<u>(97,941)</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		<u>(70,274)</u>		<u>(98,041)</u>
SHAREHOLDERS' FUNDS			<u>(70,174)</u>		<u>(97,941)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director on 6 March 2018 and were signed by:

A E Nock - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 October 2017

1. STATUTORY INFORMATION

A & J Plant Hire (Southern) 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	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 15% 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2017

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 November 2016	8,604	7,000	1,070
Disposals	-	-	(1,070)
Reclassification/transfer	(8,604)	(7,000)	-
At 31 October 2017	-	-	-
DEPRECIATION			
At 1 November 2016	-	5,310	344
Charge for year	-	-	179
Eliminated on disposal	-	-	(523)
Reclassification/transfer	-	(5,310)	-
At 31 October 2017	-	-	-
NET BOOK VALUE			
At 31 October 2017	-	-	-
At 31 October 2016	8,604	1,690	726

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 November 2016	157,617	723	175,014
Additions	36,849	-	36,849
Disposals	(98,218)	(723)	(100,011)
Reclassification/transfer	-	-	(15,604)
At 31 October 2017	96,248	-	96,248
DEPRECIATION			
At 1 November 2016	67,520	197	73,371
Charge for year	22,577	81	22,837
Eliminated on disposal	(43,616)	(278)	(44,417)
Reclassification/transfer	-	-	(5,310)
At 31 October 2017	46,481	-	46,481
NET BOOK VALUE			
At 31 October 2017	49,767	-	49,767
At 31 October 2016	90,097	526	101,643

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2017**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.17	31.10.16
	£	£
Trade debtors	8,433	139,187
Amounts owed by group undertakings	-	3,000
Other debtors	19,974	24,698
	<u>28,407</u>	<u>166,885</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.17	31.10.16
	£	£
Bank loans and overdrafts	-	8,904
Hire purchase contracts	28,665	56,094
Trade creditors	56	46,610
Amounts owed to group undertakings	87,370	139,422
Taxation and social security	7,715	1,214
Other creditors	11,795	67,540
	<u>135,601</u>	<u>319,784</u>

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

	31.10.17	31.10.16
	£	£
Hire purchase contracts	<u>26,383</u>	<u>46,885</u>

8. DEFERRED TAX

	£
Balance at 1 November 2016	(24,698)
Provided during year	<u>4,724</u>
Balance at 31 October 2017	<u>(19,974)</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.10.17	31.10.16
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2017**10. RESERVES**Retained
earnings
£

At 1 November 2016	(98,041)
Profit for the year	<u>27,767</u>
At 31 October 2017	<u>(70,274)</u>

11. RELATED PARTY DISCLOSURES**Dynes Auto Services Ltd**

A company under common control.

During the year, net services were sold to the value of £2,814. All transactions took place on an arms length basis.

	31.10.17 £	31.10.16 £
Amount due to related party at the balance sheet date	<u>-</u>	<u>72,008</u>

DRS Kent Ltd

A company under control.

During the year services were sold to DRS Kent Ltd to the value of £8,223. All transactions took place on an arms length basis.

	31.10.17 £	31.10.16 £
Amount due to related party at the balance sheet date	<u>87,370</u>	<u>67,413</u>

Dynes Tyre Services Ltd

A company under common control.

	31.10.17 £	31.10.16 £
Amount due from related party at the balance sheet date	<u>-</u>	<u>3,000</u>

12. FIRST YEAR ADOPTION

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) as at 1st November 2016.

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.