

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

A&I INSTALLATIONS LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**A&I INSTALLATIONS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**DIRECTORS:**

P A Black  
D I Turner

**REGISTERED OFFICE:**

27 Weaver Court  
Gateacre  
Liverpool  
Merseyside  
L25 5PP

**REGISTERED NUMBER:**

06662478 (England and Wales)

**ACCOUNTANTS:**

John Kerr - Chartered Accountants  
375 Eaton Road  
West Derby  
Liverpool  
Merseyside  
L12 2AH

**BALANCE SHEET**  
**31 AUGUST 2023**

	Notes	31.8.23 £	£	31.8.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,453		1,206
<b>CURRENT ASSETS</b>					
Debtors	5	140,586		113,947	
Cash at bank		160,499		46,298	
		<u>301,085</u>		<u>160,245</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	118,861		59,286	
<b>NET CURRENT ASSETS</b>			<u>182,224</u>		<u>100,959</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>183,677</u>		<u>102,165</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>363</u>		<u>229</u>
<b>NET ASSETS</b>			<u>183,314</u>		<u>101,936</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			183,214		101,836
<b>SHAREHOLDERS' FUNDS</b>			<u>183,314</u>		<u>101,936</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 6 December 2023 and were signed on its behalf by:

P A Black - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**1. STATUTORY INFORMATION**

A&I Installations 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 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tools and equipment - 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income 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.

**Leasing commitments**

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

**Pension costs**

The company operates defined contribution pension schemes. Contributions payable to the company's pension schemes are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES**

The average number of employees during the year was 3 (2022 - 3).

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

## 4. TANGIBLE FIXED ASSETS

	Tools and equipment £
<b>COST</b>	
At 1 September 2022	7,999
Additions	813
At 31 August 2023	<u>8,812</u>
<b>DEPRECIATION</b>	
At 1 September 2022	6,793
Charge for year	566
At 31 August 2023	<u>7,359</u>
<b>NET BOOK VALUE</b>	
At 31 August 2023	<u>1,453</u>
At 31 August 2022	<u>1,206</u>

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

	31.8.23	31.8.22
	£	£
Trade debtors	69,259	96,840
Amounts recoverable on contracts	70,924	16,573
Other debtors	403	534
	<u>140,586</u>	<u>113,947</u>

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

	31.8.23	31.8.22
	£	£
Taxation and social security	74,094	29,221
Other creditors	44,767	30,065
	<u>118,861</u>	<u>59,286</u>

## 7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following interest free advances and credits to directors subsisted during the years ended 31 August 2023 and 31 August 2022:

	31.8.23	31.8.22
	£	£
<b>P A Black and D I Turner</b>		
Balance outstanding at start of year	-	-
Amounts advanced	-	26,738
Amounts repaid	-	(26,738)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</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.