

Registered number  
07819992

M A Utilities Limited

Filleled Accounts

31 October 2021

**M A Utilities Limited****Registered number:** 07819992**Balance Sheet****as at 31 October 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	814,655	795,306
Investments	4	400,000	400,000
		<u>1,214,655</u>	<u>1,195,306</u>
<b>Current assets</b>			
Stocks		25,736	67,293
Debtors	5	428,594	631,460
Cash at bank and in hand		319,009	360,953
		<u>773,339</u>	<u>1,059,706</u>
<b>Creditors: amounts falling due within one year</b>	6	(745,532)	(1,109,261)
<b>Net current assets/(liabilities)</b>		<u>27,807</u>	<u>(49,555)</u>
<b>Total assets less current liabilities</b>		<u>1,242,462</u>	<u>1,145,751</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(450,995)	(181,682)
<b>Provisions for liabilities</b>		(156,485)	(69,811)
<b>Net assets</b>		<u>634,982</u>	<u>894,258</u>
<b>Capital and reserves</b>			
Called up share capital		113	113
Share premium		99,989	99,989
Profit and loss account		534,880	794,156
<b>Shareholders' funds</b>		<u>634,982</u>	<u>894,258</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has

not been delivered to the Registrar of Companies.

S Maughan

Director

Approved by the board on 17 May 2022

**M A Utilities Limited**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at the following rates.

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax

rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>17</u>	<u>23</u>

### **3 Tangible fixed assets**

	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 November 2020	620,308	720,752	1,341,060
Additions	759	180,649	181,408
Disposals	-	(81,218)	(81,218)
At 31 October 2021	<u>621,067</u>	<u>820,183</u>	<u>1,441,250</u>
<b>Depreciation</b>			
At 1 November 2020	119,472	426,282	545,754
Charge for the year	44,470	100,892	145,362
On disposals	-	(64,521)	(64,521)
At 31 October 2021	<u>163,942</u>	<u>462,653</u>	<u>626,595</u>
<b>Net book value</b>			
At 31 October 2021	<u>457,125</u>	<u>357,530</u>	<u>814,655</u>
At 31 October 2020	<u>500,836</u>	<u>294,470</u>	<u>795,306</u>

### **4 Investments**

	<b>Other investments</b>
	<b>£</b>
<b>Cost</b>	
At 1 November 2020	<u>400,000</u>

At 31 October 2021

400,000

<b>5 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	170,234	50,147
Old directors loan account	-	217,189
Amounts owed by group undertakings and undertakings in which the company has a participating interest	152,056	219,669
Other debtors	106,304	144,455
	<u>428,594</u>	<u>631,460</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,000	-
Obligations under finance lease and hire purchase contracts	203,676	56,636
Trade creditors	297,027	763,686
Taxation and social security costs	227,769	233,413
Other creditors	7,060	55,526
	<u>745,532</u>	<u>1,109,261</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	36,667	50,000
Obligations under finance lease and hire purchase contracts	414,328	131,682
	<u>450,995</u>	<u>181,682</u>

<b>8 Loans to directors</b>				
<b>Description and conditions</b>	<b>B/fwd</b>	<b>Paid</b>	<b>Repaid</b>	<b>C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
S Maughan				
Directors loan account	3,298	(175,746)	175,520	3,072
M Lisgo				
Directors loan account	19,528	(76,060)	60,520	3,988
	<u>22,826</u>	<u>(251,806)</u>	<u>236,040</u>	<u>7,060</u>

<b>9 Related party transactions</b>	2,021	2,020
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<b>Complete Material Handling Limited</b>	659	659
MA Utilities Limited loaned the company nothing during the year. The loan is repayable upon demand		
<b>Layers Studio Limited</b>	67,403	76,403
MA Utilities Limited loaned the company nothing during the year and £9,000 repaid. The loan is interest free and repayable upon demand.		
<b>Imperator Group Limited</b>	31,702	55,250
MA Utilities Limited loaned the company £279,512 during the year and £303,060 was repaid. The loan is interest free and repayable upon demand.		
<b>Imperator Consulting Limited</b>	430	430
<b>Xperior Limited</b>	22,354	30,354
MA Utilities Limited loaned the company nothing during the year and £8,000 repaid. The loan is interest free and repayable upon demand.		
<b>G&amp;B Civils Limited</b>		10,000
The amount was written of by MA Utilities		
<b>Imperator Properties Limited</b>	251	251
<b>Imperator Construction Limited</b>	200	200
<b>Imperator Plant &amp; Machinery Limited</b>	2,292	1,792
MA Utilities Limited loaned the company £500 during the year and no repayments were made. The loan is interest free and repayable upon demand.		
<b>Imperator Developments Limited</b>	26,765	44,330
MA Utilities Limited loaned		

the company £57489 during the year and £75052 was repaid. The loan is interest free and repayable upon demand.

#### **10 Controlling party**

The Company is controlled by Imperator Group Limited.

#### **11 Other information**

M A Utilities Limited is a private company limited by shares and incorporated in England.

Its registered office is:

4 High Street

Stanley

Co Durham

DH9 0DQ

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.