

REGISTERED NUMBER: 09434128 (England and Wales)

Unaudited Financial Statements
for the Period 1st February 2017 to 31st August 2017
for
Mnj Mechanical Services Ltd

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for the Period 1st February 2017 to 31st August 2017

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Mnj Mechanical Services Ltd

Company Information

for the Period 1st February 2017 to 31st August 2017

DIRECTOR:

Mr M P Lovett

REGISTERED OFFICE:

Central Chambers
227 London Road
Hadleigh
Benfleet
Essex
SS7 2RF

REGISTERED NUMBER:

09434128 (England and Wales)

ACCOUNTANTS:

Field & Co LLP
Central Chambers
227 London Road
Hadleigh
Essex
SS7 2RF

Balance Sheet
31st August 2017

	Notes	31/8/17 £	£	31/1/17 £	£
FIXED ASSETS					
Tangible assets	4		7,670		11,385
CURRENT ASSETS					
Stocks		60,807		-	
Debtors	5	70,606		14,607	
Cash at bank and in hand		13,629		269	
		<u>145,042</u>		<u>14,876</u>	
CREDITORS					
Amounts falling due within one year	6	<u>104,416</u>		<u>24,012</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>40,626</u>		<u>(9,136)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			48,296		2,249
PROVISIONS FOR LIABILITIES			<u>1,479</u>		<u>2,163</u>
NET ASSETS			<u>46,817</u>		<u>86</u>
CAPITAL AND RESERVES					
Called up share capital	7		6		6
Retained earnings	8		<u>46,811</u>		<u>80</u>
SHAREHOLDERS' FUNDS			<u>46,817</u>		<u>86</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st August 2017.

The members have not required the Company to obtain an audit of its financial statements for the period ended 31st August 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)

Balance Sheet - continued

31st August 2017

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 Profit and loss account has not been delivered.

The financial statements were approved by the director on 25th April 2018 and were signed by:

Mr M P Lovett - Director

Notes to the Financial Statements
for the Period 1st February 2017 to 31st August 2017

1. **STATUTORY INFORMATION**

Mnj Mechanical 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 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	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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 1st February 2017 to 31st August 2017

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

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st February 2017	564	16,500	585	17,649
Additions	-	-	2,419	2,419
Disposals	-	(8,000)	-	(8,000)
At 31st August 2017	<u>564</u>	<u>8,500</u>	<u>3,004</u>	<u>12,068</u>
DEPRECIATION				
At 1st February 2017	113	5,940	211	6,264
Charge for period	53	1,232	326	1,611
Eliminated on disposal	-	(3,477)	-	(3,477)
At 31st August 2017	<u>166</u>	<u>3,695</u>	<u>537</u>	<u>4,398</u>
NET BOOK VALUE				
At 31st August 2017	<u>398</u>	<u>4,805</u>	<u>2,467</u>	<u>7,670</u>
At 31st January 2017	<u>451</u>	<u>10,560</u>	<u>374</u>	<u>11,385</u>

No fixed assets are subject to finance leases or hire purchase contracts

Notes to the Financial Statements - continued
for the Period 1st February 2017 to 31st August 2017

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

	31/8/17	31/1/17
	£	£
Trade debtors	70,346	14,607
Other debtors	260	-
	<u>70,606</u>	<u>14,607</u>

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

	31/8/17	31/1/17
	£	£
Bank loans and overdrafts	-	374
Trade creditors	47,984	7,596
Taxation and social security	56,432	11,873
Other creditors	-	4,169
	<u>104,416</u>	<u>24,012</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/8/17	31/1/17
			£	£
2	Ordinary	1	2	2
2	Ordinary "A" and "B"	1	2	2
2	Ordinary "C" to "D"	1	2	2
			<u>6</u>	<u>6</u>

8. **RESERVES**

	Retained earnings
	£
At 1st February 2017	80
Profit for the period	90,153
Dividends	(43,422)
At 31st August 2017	<u>46,811</u>

9. **ULTIMATE CONTROLLING PARTY**

There is no controlling party.

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.