Registration number: 10142037

E & A Contracts Ltd

trading as E & A CONTRACTS LTD
Cessation Annual Report and Unaudited Financial Statements
for the Period from 22 April 2016 to 31 May 2017

Umbrella Accountants LLP
Bollin House
Bollin Link
Wilmslow
Cheshire
SK9 1DP

E & A Contracts Ltd
trading as E & A CONTRACTS LTD

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Company Information

Director	Mr E Redford
Registered office	Bollin House Bollin Link Wilmslow Cheshire SK9 1DP
Accountants	Umbrella Accountants LLP Bollin House Bollin Link Wilmslow Cheshire SK9 1DP

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of E & A Contracts Ltd trading as E & A CONTRACTS LTD for the Period Ended 31 May 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of E & A Contracts Ltd for the period ended 31 May 2017 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at
http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of E & A Contracts Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of E & A Contracts Ltd and state those matters that we have agreed to state to the Board of Directors of E & A Contracts Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than E & A Contracts Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that E & A Contracts Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of E & A Contracts Ltd. You consider that E & A Contracts Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of E & A Contracts Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Umbrella Accountants LLP
Bollin House
Bollin Link
Wilmslow
Cheshire
SK9 1DP

31 December 2017

E & A Contracts Ltd
trading as E & A CONTRACTS LTD

Statement of Comprehensive Income for the Period from 22 April 2016 to 31 May 2017

	Note	2017 £
Profit for the period		14,983
Total comprehensive income for the period		14,983

The notes on pages 6 to 8 form an integral part of these financial statements.

E & A Contracts Ltd
trading as E & A CONTRACTS LTD

(Registration number: 10142037)
Balance Sheet as at 31 May 2017

	Note	2017 £
Current assets		
Debtors	4	4,800
Creditors: Amounts falling due within one year	5	(4,790)
Net assets		10
Capital and reserves		
Called up share capital		10
Total equity		10

For the financial period ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 31 December 2017

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Mr E Redford

Director

The notes on pages 6 to 8 form an integral part of these financial statements.

E & A Contracts Ltd
trading as E & A CONTRACTS LTD

Statement of Changes in Equity for the Period from 22 April 2016 to 31 May 2017

	Share capital £	Profit and loss account £	Total £
At 22 April 2016	10	-	10
Profit for the period	-	14,983	14,983
Total comprehensive income	-	14,983	14,983
Dividends	-	(14,983)	(14,983)
At 31 May 2017	10	-	10

The notes on pages 6 to 8 form an integral part of these financial statements.

1 General information

The company is a private company limited by share capital incorporated in United Kingdom.

The address of its registered office is:
Bollin House
Bollin Link
Wilmslow
Cheshire
SK9 1DP
United Kingdom

These financial statements were authorised for issue by the director on 31 December 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

These accounts are not prepared on a going concern basis because the company ceased to trade at the date of the financial statements, this has no material effect on the values in the accounts.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Notes to the Financial Statements for the Period from 22 April 2016 to 31 May 2017

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

4 Debtors

	2017 £
Directors loan account	4,800
Total current trade and other debtors	4,800

5 Creditors

	Note	2017 £
Due within one year		
Taxation and social security		1,079
Corporation tax		3,711
		4,790

6 Dividends

	2017
	£
Final dividend of £1,498.31 per ordinary share	14,983

7 Related party transactions

Transactions with directors

2017	Advances to directors £	Repayments by director £	At 31 May 2017 £
Mr E Redford			
Non-interest bearing advances made to director (repayable on demand)	4,799	(4,799)	-

Directors' remuneration

The director's remuneration for the period was as follows:

	2017
	£
Remuneration	8,060

Other transactions with directors

Dividends of £14,983.10 and salary of £8,060 were paid to the Director during the year. At the balance sheet date the amount due to the company from the Director was £4799.27.

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.