

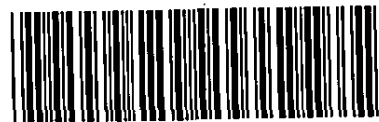
Registration number: SC244215

A&L Mechanical Installations Ltd

Unaudited Abbreviated Accounts
for the Year Ended 29 February 2012

The Hansen Company
Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE

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A&L Mechanical Installations Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
A&L Mechanical Installations Ltd
for the Year Ended 29 February 2012**

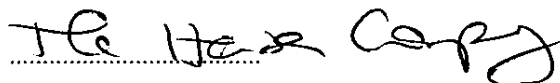
In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at the year end your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit or a review of the financial statements. 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.



The Hansen Company

Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE
25 April 2012

A&L Mechanical Installations Ltd
(Registration number: SC244215)
Abbreviated Balance Sheet at 29 February 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		99,222	104,849
Current assets			
Stocks		6,300	6,300
Debtors	3	173,270	133,290
Cash at bank and in hand		93,066	50,734
		272,636	190,324
Creditors: Amounts falling due within one year		(361,378)	(341,399)
Net current liabilities		(88,742)	(151,075)
Total assets less current liabilities		10,480	(46,226)
Creditors: Amounts falling due after more than one year		(4,512)	(16,422)
Provisions for liabilities		(631)	(1,015)
Net assets/(liabilities)		5,337	(63,663)
Capital and reserves			
Called up share capital	4	29,052	82
Profit and loss account		(23,715)	(63,745)
Shareholders' funds/(deficit)		5,337	(63,663)

The notes on pages 4 to 6 form an integral part of these financial statements.

A&L Mechanical Installations Ltd
(Registration number: SC244215)
Abbreviated Balance Sheet at 29 February 2012

..... continued


For the year ending 29 February 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the director on 25 April 2012


.....
Mr J McRobert
Director

A&L Mechanical Installations Ltd

Notes to the Abbreviated Accounts for the Year Ended 29 February 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance basis
Fixtures and fittings	15% reducing balance basis
Motor vehicles	25% reducing balance basis
Equipment	25% reducing balance basis
Tennants improvements	15% reducing balance basis

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

A&L Mechanical Installations Ltd

Notes to the Abbreviated Accounts for the Year Ended 29 February 2012

..... *continued*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 March 2011	205,033	205,033
Additions	86,425	86,425
Disposals	(58,899)	(58,899)
At 29 February 2012	<u>232,559</u>	<u>232,559</u>
Depreciation		
At 1 March 2011	100,183	100,183
Charge for the year	24,000	24,000
Eliminated on disposals	9,154	9,154
At 29 February 2012	<u>133,337</u>	<u>133,337</u>
Net book value		
At 29 February 2012	<u>99,222</u>	<u>99,222</u>
At 28 February 2011	<u>104,850</u>	<u>104,850</u>

A&L Mechanical Installations Ltd

Notes to the Abbreviated Accounts for the Year Ended 29 February 2012

..... *continued*

3 Debtors

Debtors includes £nil (2011 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
Ordinary B of £1 each	80	80	80	80
	<u>82</u>	<u>82</u>	<u>82</u>	<u>82</u>