Registration number: SC244215

A&L Mechanical Installations Ltd

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2010

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

A&L Mechanical Installations Ltd

Contents

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 4) have been prepared.

Accountants' Report to the Director on the Unaudited Financial Statements of A&L Mechanical Installations Ltd

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 to 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 28 February 2010 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 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 financial statements.

The Hansen Company

....
The Hansen Company

28 September 2010

The Old Forge
28 Field Road
Busby
Glasgow
Scotland
G76 8SE

A&L Mechanical Installations Ltd

Abbreviated Balance Sheet as at 28 February 2010

	Note	2010 £	2010 £	2009 £	2009 £
Fixed assets					
Tangible assets	2		114,871		121,023
Current assets					
Stocks		6,300		8,900	
Debtors		202,899		606,845	
Cash at bank and in hand		1		18,046	
		209,200		633,791	
Creditors: Amounts falling due within one year		(297,230)		(695,540)	
Net current liabilities			(88,030)		(61,749)
Total assets less current liabilities			26,841		59,274
Creditors: Amounts falling due after more than one year			(26,646)		(41,594)
Net assets			195		17,680
Capital and reserves					
Called up share capital	3		82		82
Profit and loss reserve			113		17,598
Shareholders' funds			195		17,680

For the financial year ended 28 February 2010, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime.

These accounts were approved by the Director on 28 September 2010

J McRobert
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

A&L Mechanical Installations Ltd

Notes to the abbreviated accounts for the Year Ended 28 February 2010

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:

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
Tenants 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 taxation

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 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 finance lease contracts

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 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 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.

.... continued

Operating leases

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

Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

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.

2 Fixed assets

	Tangible assets £
Cost	
As at 1 March 2009	170,764
Additions	22,623
As at 28 February 2010	193,387
Depreciation	
As at 1 March 2009	49,741
Charge for the year	28,775
As at 28 February 2010	78,516
Net book value	
As at 28 February 2010	114,871
As at 28 February 2009	121,023

3 Share capital

	2010 £	2009 £
Allotted, called up and fully paid		
Equity		
2 Ordinary Shares shares of £1 each	2	2
80 Ordinary B Shares shares of £1 each	80	80
	82	82