

**REGISTERED NUMBER: SC244215 (Scotland)**

Unaudited Financial Statements for the Year Ended 28 February 2017

for

A & L Mechanical Installations Ltd.

Contents of the Financial Statements  
for the Year Ended 28 February 2017

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

A & L Mechanical Installations Ltd.

Company Information  
for the Year Ended 28 February 2017

**DIRECTOR:** J McRobert

**SECRETARY:** W T Houston

**REGISTERED OFFICE:** Gateside Farm  
Galston  
Ayrshire  
KA4 8PG

**REGISTERED NUMBER:** SC244215 (Scotland)

**ACCOUNTANTS:** The Hansen Company  
The Old Forge  
28 Field Road  
Busby  
Glasgow  
G76 8SE

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

**The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & L Mechanical Installations Ltd. for the year ended 28 February 2017 which comprise the Income Statement, Balance Sheet and the related notes 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of A & L Mechanical Installations Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & L Mechanical Installations Ltd. and state those matters that we have agreed to state to the director of A & L Mechanical Installations Ltd. in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the financial statements of A & L Mechanical Installations 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 financial statements.

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

30 June 2017

**Balance Sheet**  
**28 February 2017**

	Notes	28.2.17 £	£	28.2.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		148,472		180,574
<b>CURRENT ASSETS</b>					
Stocks		140,127		180,013	
Debtors	5	166,992		147,033	
Cash at bank and in hand		<u>49,668</u>		<u>126,744</u>	
		356,787		453,790	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>470,974</u>		<u>589,252</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(114,187)</u>		<u>(135,462)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			34,285		45,112
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(17,430)		(16,000)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(15,383)</u>		<u>(22,843)</u>
<b>NET ASSETS</b>			<u>1,472</u>		<u>6,269</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			82		82
Retained earnings			<u>1,390</u>		<u>6,187</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,472</u>		<u>6,269</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 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  
28 February 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 Income Statement has not been delivered.

The financial statements were approved by the director on 30 June 2017 and were signed by:

J McRobert - Director

Notes to the Financial Statements  
for the Year Ended 28 February 2017

1. **STATUTORY INFORMATION**

A & L Mechanical Installations Ltd. is a private company, limited by shares, registered in Scotland. 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.

Freehold property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 25% on reducing balance

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**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 year 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.

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

2. **ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 28 .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>					
At 29 February 2016	158,859	2,179	138,418	16,258	315,714
Additions	-	294	39,693	1,633	41,620
Disposals	-	-	(50,853)	-	(50,853)
At 28 February 2017	<u>158,859</u>	<u>2,473</u>	<u>127,258</u>	<u>17,891</u>	<u>306,481</u>
<b>DEPRECIATION</b>					
At 29 February 2016	96,309	1,673	24,561	12,597	135,140
Charge for year	9,382	200	26,582	1,323	37,487
Eliminated on disposal	-	-	(14,618)	-	(14,618)
At 28 February 2017	<u>105,691</u>	<u>1,873</u>	<u>36,525</u>	<u>13,920</u>	<u>158,009</u>
<b>NET BOOK VALUE</b>					
At 28 February 2017	<u>53,168</u>	<u>600</u>	<u>90,733</u>	<u>3,971</u>	<u>148,472</u>
At 28 February 2016	<u>62,550</u>	<u>506</u>	<u>113,857</u>	<u>3,661</u>	<u>180,574</u>

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

	28.2.17 £	28.2.16 £
Trade debtors	160,852	139,812
Other debtors	<u>6,140</u>	<u>7,221</u>
	<u>166,992</u>	<u>147,033</u>

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

	28.2.17 £	28.2.16 £
Hire purchase contracts and finance leases	15,483	10,533
Trade creditors	199,654	287,027
Taxation and social security	113,116	86,021
Other creditors	<u>142,721</u>	<u>205,671</u>
	<u>470,974</u>	<u>589,252</u>



Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	28.2.17	28.2.16
	£	£
Hire purchase contracts and finance leases	<u>17,430</u>	<u>16,000</u>

8. **SECURED DEBTS**

The following secured debts are included within creditors:

	28.2.17	28.2.16
	£	£
Hire purchase contracts and finance leases	<u>32,913</u>	<u>26,533</u>

9. **OTHER FINANCIAL COMMITMENTS**

The company has operating lease commitments of £23,074 for the year ended 28 February 2018.

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.