

# Universal Electrical Services (Yorkshire) Limited

trading as R J Marriott Electrical

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

R & A Accountancy Services (Lines) Ltd  
3 Fountain Court  
Market Place  
Epworth  
Doncaster  
South Yorkshire  
DN9 1EG

**Universal Electrical Services (Yorkshire) Limited**  
**trading as R J Marriott Electrical**  
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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 4) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of  
Universal Electrical Services (Yorkshire) Limited  
trading as R J Marriott Electrical  
for the Year Ended 30 April 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Universal Electrical Services (Yorkshire) Limited for the year ended 30 April 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Financial Accountants, we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of Universal Electrical Services (Yorkshire) Limited, as a body, in accordance with the terms of our engagement letter dated 1 April 2005. Our work has been undertaken solely to prepare for your approval the accounts of Universal Electrical Services (Yorkshire) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Institute of Financial Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Universal Electrical Services (Yorkshire) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Universal Electrical Services (Yorkshire) Limited 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 Universal Electrical Services (Yorkshire) Limited. You consider that Universal Electrical Services (Yorkshire) Limited 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 accounts of Universal Electrical Services (Yorkshire) Limited. 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.

.....

R & A Accountancy Services (Lincs) Ltd  
3 Fountain Court  
Market Place  
Epworth  
Doncaster  
South Yorkshire  
DN9 1EG  
25 January 2016

**Universal Electrical Services (Yorkshire) Limited**  
**trading as R J Marriott Electrical**  
**(Registration number: 03981498)**  
**Abbreviated Balance Sheet at 30 April 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets		892,500	982,500
Tangible fixed assets		<u>40,627</u>	<u>50,722</u>
		<u>933,127</u>	<u>1,033,222</u>
<b>Current assets</b>			
Stocks		8,954	12,011
Debtors		420,615	439,312
Cash at bank and in hand		<u>144,570</u>	<u>91,463</u>
		574,139	542,786
Creditors: Amounts falling due within one year		<u>(165,875)</u>	<u>(245,968)</u>
Net current assets		<u>408,264</u>	<u>296,818</u>
Total assets less current liabilities		1,341,391	1,330,040
Provisions for liabilities		<u>(7,373)</u>	<u>(9,982)</u>
Net assets		<u><u>1,334,018</u></u>	<u><u>1,320,058</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>1,334,017</u>	<u>1,320,057</u>
Shareholders' funds		<u><u>1,334,018</u></u>	<u><u>1,320,058</u></u>

For the year ending 30 April 2015 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 director acknowledges his 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 .

Approved by the director on 25 January 2016

.....  
Mr Richard John Marriott  
Director

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

**Universal Electrical Services (Yorkshire) Limited**  
**trading as R J Marriott Electrical**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2015**  
**..... continued**

**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.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

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

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	5% straight line basis

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	25% reducing balance basis
Office equipment	15%-25% reducing balance basis
Plant and equipment	15% reducing balance basis

**Stock**

Stock 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.

**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.

**Universal Electrical Services (Yorkshire) Limited**  
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**Notes to the Abbreviated Accounts for the Year Ended 30 April 2015**  
*..... 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**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 May 2014	1,800,000	179,959	1,979,959
Additions	<u>-</u>	<u>1,837</u>	<u>1,837</u>
At 30 April 2015	<u>1,800,000</u>	<u>181,796</u>	<u>1,981,796</u>
<b>Depreciation</b>			
At 1 May 2014	817,500	129,237	946,737
Charge for the year	<u>90,000</u>	<u>11,932</u>	<u>101,932</u>
At 30 April 2015	<u>907,500</u>	<u>141,169</u>	<u>1,048,669</u>
<b>Net book value</b>			
At 30 April 2015	<u>892,500</u>	<u>40,627</u>	<u>933,127</u>
At 30 April 2014	<u>982,500</u>	<u>50,722</u>	<u>1,033,222</u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

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