

**METRO BUILDING SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2018**

**Metro Building Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 January 2018**

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**Metro Building Services Limited**  
**Balance Sheet**  
**As at 31 January 2018**

Registered number: 04014959

		2018		2017	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		2,522		3,904
			2,522		3,904
<b>CURRENT ASSETS</b>					
Debtors	5	33,495		28,856	
Cash at bank and in hand		752		12,556	
		34,247		41,412	
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(29,103 )		(38,644 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			5,144		2,768
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,666		6,672
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	7		(479 )		(820 )
<b>NET ASSETS</b>			7,187		5,852
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and Loss Account			7,087		5,752
<b>SHAREHOLDERS' FUNDS</b>			7,187		5,852

**Metro Building Services Limited**  
**Balance Sheet (continued)**  
**As at 31 January 2018**

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For the year ending 31 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Ian Kilkenny**

**14th November 2018**

The notes on pages 3 to 5 form part of these financial statements.

**Metro Building Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 January 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Computer Equipment	33% on cost

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2018</b>	<b>2017</b>
Director	1	1
	1	1

**Metro Building Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2018**

**4. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 February 2017	13,760	2,201	15,961
As at 31 January 2018	13,760	2,201	15,961
<b>Depreciation</b>			
As at 1 February 2017	10,495	1,562	12,057
Provided during the period	816	566	1,382
As at 31 January 2018	11,311	2,128	13,439
<b>Net Book Value</b>			
As at 31 January 2018	2,449	73	2,522
As at 1 February 2017	3,265	639	3,904

**5. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	33,118	20,000
Prepayments and accrued income	377	377
Other debtors	-	8,479
	33,495	28,856

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,319	-
Corporation tax	8,259	17,244
Other taxes and social security	10,040	12,271
Accruals and deferred income	1,853	6,330
Director's loan account	632	2,799
	29,103	38,644

**Metro Building Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2018**

**7. Deferred Taxation**

The provision for deferred taxation is made up of accelerated capital allowances

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Deferred tax	479	820
	<u>479</u>	<u>820</u>

**8. Provisions for Liabilities**

	<b>Deferred Tax</b>
	<b>£</b>
As at 1 February 2017	820
Reversals	(341 )
Balance at 31 January 2018	<u>479</u>

**9. Share Capital**

		<b>2018</b>	<b>2017</b>
		<b>100</b>	<b>100</b>
Allotted, Called up and fully paid		<u>100</u>	<u>100</u>
	<b>Value</b>	<b>Number</b>	
	<b>£</b>		<b>2018</b>
			<b>£</b>
<b>Allotted, called up and fully paid</b>			
Ordinary shares	1	100	<u>100</u>

**10. General Information**

Metro Building Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04014959. The registered office is 149-151 Sparrows Herne, Bushey Heath, Watford, Hertfordshire, WD23 1AQ.

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.