

COMPANY REGISTRATION NUMBER 04192709

**T.U.C. PLANT HIRE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 MAY 2015**

**MURRAY AND LAMB**  
Chartered Accountants  
25-27 Medomsley Road  
Consett  
Co Durham  
DH8 5HE

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COMPANIES HOUSE

# **T.U.C. PLANT HIRE LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2015**

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# **T.U.C. PLANT HIRE LIMITED**

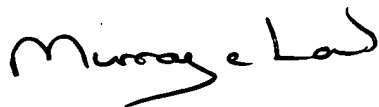
## **ACCOUNTANTS' REPORT TO THE DIRECTORS OF T.U.C. PLANT HIRE LIMITED**

**YEAR ENDED 31 MAY 2015**

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 31 May 2015, which comprise the Balance Sheet and the related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



MURRAY AND LAMB  
Chartered Accountants  
25-27 Medomsley Road  
Consett  
Co Durham  
DH8 5HE

3.12.2015

# T.U.C. PLANT HIRE LIMITED

## ABBREVIATED BALANCE SHEET

31 MAY 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>112,416</u>	<u>133,143</u>
<b>CURRENT ASSETS</b>			
Debtors		11,422	5,743
Cash at bank and in hand		<u>131,622</u>	<u>183,441</u>
		143,044	189,184
<b>CREDITORS: Amounts falling due within one year</b>		<u>28,277</u>	<u>51,652</u>
<b>NET CURRENT ASSETS</b>		<u>114,767</u>	<u>137,532</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>227,183</u>	<u>270,675</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		<u>227,083</u>	<u>270,575</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>227,183</u>	<u>270,675</u>

For the year ended 31 May 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 11.12.15, and are signed on their behalf by:

*S. Henderson*

**Mrs S. Henderson**  
**Director**

Company Registration Number: 04192709

The notes on pages 3 to 5 form part of these abbreviated accounts.

**T.U.C. PLANT HIRE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2015**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Changes in accounting policies**

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery	- 15% reducing Balance
Fixtures and Fittings	- 20% Reducing Balance
Motor Vehicles	- 20 - 25% Reducing Balance

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**T.U.C. PLANT HIRE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2015**

**1. ACCOUNTING POLICIES** *(continued)*

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

*Compound instruments*

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

**T.U.C. PLANT HIRE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2015**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 June 2014 and 31 May 2015	<u><u>345,298</u></u>
<b>DEPRECIATION</b>	
At 1 June 2014	212,155
Charge for year	<u>20,727</u>
At 31 May 2015	<u><u>232,882</u></u>
<b>NET BOOK VALUE</b>	
At 31 May 2015	<u><u>112,416</u></u>
At 31 May 2014	<u><u>133,143</u></u>

**3. SHARE CAPITAL**

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

	<b>2015</b>		<b>2014</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>