

Registered number  
08838817

**Alan Mitchell Engineering Services Ltd**

**Filleted Accounts**

**31 December 2020**

**Gatley Read**

Chartered Accountants  
18/19 Salmon Fields Business Village

Royton  
Oldham  
OL2 6HT

**Alan Mitchell Engineering Services Ltd****Registered number:** 08838817**Balance Sheet****as at 31 December 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	4	37,930	46,503
<b>Current assets</b>			
Debtors	5	15,427	26,366
Cash at bank and in hand		45,357	86,918
		<u>60,784</u>	<u>113,284</u>
<b>Creditors: amounts falling due within one year</b>	6	(15,854)	(47,805)
<b>Net current assets</b>		<u>44,930</u>	<u>65,479</u>
<b>Total assets less current liabilities</b>		<u>82,860</u>	<u>111,982</u>
<b>Creditors: amounts falling due after more than one year</b>	7	-	(5,761)
<b>Net assets</b>		<u>82,860</u>	<u>106,221</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		82,858	106,219
<b>Shareholders' funds</b>		<u>82,860</u>	<u>106,221</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Alan Mitchell

Director

Approved by the board on 16 June 2021

**Alan Mitchell Engineering Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance basis
Fixtures, fittings, tools and equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing

differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2020 Number</b>	<b>2019 Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Intangible fixed assets</b>		<b>£</b>
Goodwill:		
<b>Cost</b>		
At 1 January 2020		10,000
At 31 December 2020		<u>10,000</u>
<b>Amortisation</b>		
At 1 January 2020		10,000
At 31 December 2020		<u>10,000</u>
<b>Net book value</b>		
At 31 December 2020		<u>-</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

<b>4 Tangible fixed assets</b>	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	72,390	25,228	97,618
Additions	4,083	-	4,083
At 31 December 2020	<u>76,473</u>	<u>25,228</u>	<u>101,701</u>
<b>Depreciation</b>			
At 1 January 2020	44,527	6,588	51,115
Charge for the year	<u>7,996</u>	<u>4,660</u>	<u>12,656</u>

At 31 December 2020	<u>52,523</u>	<u>11,248</u>	<u>63,771</u>
<b>Net book value</b>			
At 31 December 2020	<u>23,950</u>	<u>13,980</u>	<u>37,930</u>
At 31 December 2019	<u>27,863</u>	<u>18,640</u>	<u>46,503</u>

<b>5 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,584	17,523
Other debtors	8,843	8,843
	<u>15,427</u>	<u>26,366</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	5,761	9,876
Trade creditors	6,600	11,901
Taxation and social security costs	2,193	17,954
Other creditors	1,300	8,074
	<u>15,854</u>	<u>47,805</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	<u>-</u>	<u>5,761</u>

## 8 Other information

Alan Mitchell Engineering Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:

18/19 Salmon Fields  
Business Village  
Royton  
Oldham  
OL2 6HT

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.