

Financial Statements for the Year Ended 31 March 2023

for

Mason Plumbing And Heating Limited

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for the Year Ended 31 March 2023

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Mason Plumbing And Heating Limited

Company Information
for the Year Ended 31 March 2023

DIRECTOR:

Mr P Mason

REGISTERED OFFICE:

4 Cromwell Court
New Street
Aylesbury
Buckinghamshire
HP20 2PB

REGISTERED NUMBER:

09464586 (England and Wales)

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
Mason Plumbing And Heating Limited

The following reproduces the text of the report prepared for the director 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 Mason Plumbing And Heating Limited for the year ended 31 March 2023 which comprise the Statement of Income and Retained Earnings, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Mason Plumbing And Heating Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Mason Plumbing And Heating Limited and state those matters that we have agreed to state to the director of Mason Plumbing And Heating Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. 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 Mason Plumbing And Heating Limited 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 Mason Plumbing And Heating Limited. You consider that Mason Plumbing And Heating 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 financial statements of Mason Plumbing And Heating 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 financial statements.

APS Accountancy Ltd
4 Cromwell Court
New Street
Aylesbury
Buckinghamshire
HP20 2PB

20 December 2023

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	1,796	2,555
CURRENT ASSETS			
Debtors	5	12,378	9,919
Cash at bank		<u>27,779</u>	<u>125,086</u>
		40,157	135,005
CREDITORS			
Amounts falling due within one year	6	<u>(12,633)</u>	<u>(98,293)</u>
NET CURRENT ASSETS		27,524	36,712
TOTAL ASSETS LESS CURRENT LIABILITIES		29,320	39,267
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>29,220</u>	<u>39,167</u>
SHAREHOLDERS' FUNDS		29,320	39,267

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 20 December 2023 and were signed by:

Mr P Mason - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

Mason Plumbing And Heating Limited is a private company, limited by shares, registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Plant and machinery etc - 25% on cost and 25% on reducing balance

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.

Fixed assets

All fixed assets are initially recorded at cost.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 April 2022	
and 31 March 2023	<u>14,727</u>
DEPRECIATION	
At 1 April 2022	12,172
Charge for year	<u>759</u>
At 31 March 2023	<u>12,931</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,796</u>
At 31 March 2022	<u>2,555</u>

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

	2023 £	2022 £
Trade debtors	<u>12,378</u>	<u>9,919</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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

	2023	2022
	£	£
Bank loans and overdrafts	25,981	34,000
Trade creditors	8,346	24,833
Taxation and social security	8,925	13,917
Other creditors	(30,619)	25,543
	<u>12,633</u>	<u>98,293</u>

7. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr P Mason.

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.