

Registered number  
06580332

A&P Master Construction Ltd

Filleled Accounts

30 April 2018

**A&P Master Construction Ltd****Registered number:** 06580332**Balance Sheet****as at 30 April 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	11,420	19,927
<b>Current assets</b>			
Debtors	4	34,917	29,500
Cash at bank and in hand		87,236	41,381
		<u>122,153</u>	<u>70,881</u>
<b>Creditors: amounts falling due within one year</b>	5	(116,112)	(84,694)
<b>Net current assets/(liabilities)</b>		<u>6,041</u>	<u>(13,813)</u>
<b>Total assets less current liabilities</b>		<u>17,461</u>	<u>6,114</u>
<b>Provisions for liabilities</b>		(2,284)	(3,985)
<b>Net assets</b>		<u>15,177</u>	<u>2,129</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		15,077	2,029
<b>Shareholders' funds</b>		<u>15,177</u>	<u>2,129</u>

The directors are 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 directors acknowledge their 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.

Director

Approved by the board on 21 September 2018

**A&P Master Construction Ltd**  
**Notes to the Accounts**  
**for the year ended 30 April 2018**

**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 represents the value, net of value added tax and discounts, of goods supplied and work carried out in respect of services provided to customers. 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.

***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	over 5 years
Motor vehicles	over 5 years

***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. 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. 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. Current and deferred tax assets and liabilities are not discounted.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**2 Employees**

<b>2018</b>	<b>2017</b>
<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	4	4
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### 3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 May 2017	5,201	42,535	47,736
At 30 April 2018	5,201	42,535	47,736
<b>Depreciation</b>			
At 1 May 2017	3,354	24,455	27,809
Charge for the year	900	7,607	8,507
At 30 April 2018	4,254	32,062	36,316
<b>Net book value</b>			
At 30 April 2018	947	10,473	11,420
At 30 April 2017	1,847	18,080	19,927

<b>4 Debtors</b>	<b>2018</b>	<b>2017</b>
	£	£
Total	34,917	29,500

<b>5 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	£	£
Total	116,112	84,694

### 6 Controlling party

Mr P Krzosek and Mr A Piechna jointly control the Company by virtue of their shareholdings.

### 7 Other information

A&P Master Construction Ltd is a private company limited by shares and incorporated in England. Its registered office is:

4 Luna Road  
Thornton Heath  
Surrey  
CR7 8NY

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