

Registered number
06580332

A&P Master Construction Ltd

Filleted Accounts

30 April 2022

A&P Master Construction Ltd**Registered number:** 06580332**Balance Sheet****as at 30 April 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	11,776	14,949
Current assets			
Debtors	4	110,129	54,963
Cash at bank and in hand		33,478	94,723
		<u>143,607</u>	<u>149,686</u>
Creditors: amounts falling due within one year	5	(148,523)	(159,626)
Net current liabilities		<u>(4,916)</u>	<u>(9,940)</u>
Total assets less current liabilities		<u>6,860</u>	<u>5,009</u>
Provisions for liabilities		(2,237)	(2,840)
Net assets		<u>4,623</u>	<u>2,169</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		4,523	2,069
Shareholders' funds		<u>4,623</u>	<u>2,169</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 5 December 2022

A&P Master Construction Ltd
Notes to the Accounts
for the year ended 30 April 2022

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:

Equipment	over 5 years
Motor vehicles	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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	2022	2021
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 May 2021	9,212	55,500	64,712
Additions	<u>707</u>	<u>-</u>	<u>707</u>
At 30 April 2022	<u>9,919</u>	<u>55,500</u>	<u>65,419</u>
Depreciation			
At 1 May 2021	7,013	42,750	49,763
Charge for the year	<u>1,287</u>	<u>2,593</u>	<u>3,880</u>
At 30 April 2022	<u>8,300</u>	<u>45,343</u>	<u>53,643</u>
Net book value			
At 30 April 2022	<u>1,619</u>	<u>10,157</u>	<u>11,776</u>
At 30 April 2021	<u>2,199</u>	<u>12,750</u>	<u>14,949</u>

4 Debtors	2022	2021
	£	£
Total	<u>110,129</u>	<u>54,963</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Total	<u>148,523</u>	<u>159,626</u>

6 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

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.