REGISTERED NUMBER: 10945806 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

D & T MECHANICAL SERVICES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

D & T MECHANICAL SERVICES LIMITED

COMPANY INFORMATION
for the year ended 30 September 2022

DIRECTORS:	D Dean T E Smith
REGISTERED OFFICE:	Unit 35 Bilton Industrial Estate Humber Avenue Coventry West Midlands CV3 1JL
REGISTERED NUMBER:	10945806 (England and Wales)
ACCOUNTANTS:	LDP Luckmans 1110 Elliott Court Coventry Business Park Herald Avenue Coventry West Midlands CV5 6UB

BALANCE SHEET
30 September 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		44,460		31,888
CURRENT ASSETS					
Stocks		12,500		-	
Debtors	5	844,147		640,075	
Cash at bank		211,574		261,350	
		1,068,221		901,425	
CREDITORS					
Amounts falling due within one year	6	733,491		492,424	
NET CURRENT ASSETS			334,730		409,001
TOTAL ASSETS LESS CURRENT LIABILITIES			379,190		440,889
CREDITORS					
Amounts falling due after more than one year	7		(28,331)		(37,912)
PROVISIONS FOR LIABILITIES			(9,275)		-
NET ASSETS			341,584		402,977
CAPITAL AND RESERVES					
Called up share capital			20		20
Retained earnings			341,564		402,957
			341,584		402,977

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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BALANCE SHEET - continued
30 September 2022

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 June 2023 and were signed on its behalf by:

D Dean - Director

T E Smith - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2022

1. STATUTORY INFORMATION

D & T Mechanical Services 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	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2021 - 4) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 October 2021	2,929	5,133	35,225	4,377	47,664
Additions	6,575	-	-	18,240	24,815
At 30 September 2022	9,504	5,133	35,225	22,617	72,479
DEPRECIATION					
At 1 October 2021	1,810	2,537	9,970	1,459	15,776
Charge for year	1,401	1,028	5,050	4,764	12,243
At 30 September 2022	3,211	3,565	15,020	6,223	28,019
NET BOOK VALUE					
At 30 September 2022	6,293	1,568	20,205	16,394	44,460
At 30 September 2021	1,119	2,596	25,255	2,918	31,888

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	526,550	518,614
Other debtors	45,902	-
Directors' current accounts	23,452	-
Directors' loan accounts	551	2,370
VAT	235,700	111,317
Prepayments	11,992	7,774
	844,147	640,075

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	9,999	10,371
Trade creditors	564,852	337,754
Tax	24,097	62,235
Social security and other taxes	242	172
Other creditors	57,132	29,971
Wages payable	2,754	801
Directors' current accounts	23,452	-
Directors' loan accounts	46,350	46,320
Accrued expenses	4,613	4,800
	733,491	492,424

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans - 1-2 years	28,331	37,912