

**REGISTERED NUMBER: 06953172 (England and Wales)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**M&A COMMERCIAL SERVICES LIMITED**

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FOR THE YEAR ENDED 30 JUNE 2022**

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# **M&A COMMERCIAL SERVICES LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 30 JUNE 2022**

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**DIRECTORS:** M Duxbury  
D A Richardson

**SECRETARY:** M Duxbury

**REGISTERED OFFICE:** Mill Farm Yard  
Darnhall  
Winsford  
Cheshire  
CW7 4DG

**REGISTERED NUMBER:** 06953172 (England and Wales)

**ACCOUNTANTS:** Accountancy Services (Cheshire) Limited  
205a Nantwich Road  
Crewe  
Cheshire  
CW2 6DD

**M&A COMMERCIAL SERVICES LIMITED (REGISTERED NUMBER: 06953172)****BALANCE SHEET****30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		116,564		91,462
<b>CURRENT ASSETS</b>					
Debtors	5	285,902		309,005	
Cash at bank and in hand		<u>739</u>		<u>739</u>	
		286,641		309,744	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>9,179</u>		<u>8,138</u>	
<b>NET CURRENT ASSETS</b>			<u>277,462</u>		<u>301,606</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>394,026</u>		<u>393,068</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings	8		<u>393,926</u>		<u>392,968</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>394,026</u>		<u>393,068</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

The notes form part of these financial statements

**M&A COMMERCIAL SERVICES LIMITED (REGISTERED NUMBER: 06953172)**

**BALANCE SHEET - continued**  
**30 JUNE 2022**

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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 19 December 2022 and were signed on its behalf by:

M Duxbury - Director

D A Richardson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**1. STATUTORY INFORMATION**

M&A Commercial 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	- 15% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on reducing balance

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2. ACCOUNTING POLICIES - continued**

**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 2 (2021 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2021	110,353	31,605	107,783	10,279	260,020
Additions	-	8,116	23,908	-	32,024
At 30 June 2022	<u>110,353</u>	<u>39,721</u>	<u>131,691</u>	<u>10,279</u>	<u>292,044</u>
<b>DEPRECIATION</b>					
At 1 July 2021	68,866	11,361	84,063	4,268	168,558
Charge for year	3,558	370	2,423	571	6,922
At 30 June 2022	<u>72,424</u>	<u>11,731</u>	<u>86,486</u>	<u>4,839</u>	<u>175,480</u>
<b>NET BOOK VALUE</b>					
At 30 June 2022	<u>37,929</u>	<u>27,990</u>	<u>45,205</u>	<u>5,440</u>	<u>116,564</u>
At 30 June 2021	<u>41,487</u>	<u>20,244</u>	<u>23,720</u>	<u>6,011</u>	<u>91,462</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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

	2022	2021
	£	£
Trade debtors	61	61
Amounts owed by group undertakings	284,964	308,067
Prepayments	877	877
	<u>285,902</u>	<u>309,005</u>

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

	2022	2021
	£	£
Trade creditors	1	-
Tax	1,244	1,244
Social security and other taxes	1,514	1,514
VAT	624	624
Directors' current accounts	4,446	3,406
Accrued expenses	1,350	1,350
	<u>9,179</u>	<u>8,138</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2022	2021
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**8. RESERVES**

	Retained earnings £
At 1 July 2021	392,968
Profit for the year	958
At 30 June 2022	<u>393,926</u>



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.