

**MACCLESFIELD MAINTENANCE LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023**

MACCLESFIELD MAINTENANCE LTD
UNAUDITED ACCOUNTS
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MACCLESFIELD MAINTENANCE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

Director	Mr Clive Wilkinson
Company Number	09941804 (England and Wales)
Registered Office	2 The Whitfields Macclesfield Cheshire SK10 3PX England
Accountants	Batesons 2 Statham Court Statham Street Macclesfield Cheshire SK11 6XN

MACCLESFIELD MAINTENANCE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	36,721	28,782
Current assets			
Inventories		16,670	10,791
Debtors	5	34,912	80,554
Cash at bank and in hand		189,774	188,116
		<u>241,356</u>	<u>279,461</u>
Creditors: amounts falling due within one year	6	(100,995)	(121,004)
Net current assets		<u>140,361</u>	<u>158,457</u>
Total assets less current liabilities		177,082	187,239
Provisions for liabilities			
Deferred tax	7	(6,079)	(4,373)
Net assets		<u>171,003</u>	<u>182,866</u>
Capital and reserves			
Called up share capital	8	125	125
Profit and loss account		170,878	182,741
Shareholders' funds		<u>171,003</u>	<u>182,866</u>

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 6 April 2023 and were signed on its behalf by

Mr Clive Wilkinson
Director

Company Registration No. 09941804

MACCLESFIELD MAINTENANCE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

1 Statutory information

Macclesfield Maintenance Ltd is a private company, limited by shares, registered in England and Wales, registration number 09941804. The registered office is 2 The Whitfields, Macclesfield, Cheshire, SK10 3PX, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% reducing balance basis
Motor vehicles	25% reducing balance basis

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

MACCLESFIELD MAINTENANCE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 February 2022	9,691	63,232	72,923
Additions	1,758	14,690	16,448
At 31 January 2023	11,449	77,922	89,371
Depreciation			
At 1 February 2022	3,191	40,950	44,141
Charge for the year	1,102	7,407	8,509
At 31 January 2023	4,293	48,357	52,650
Net book value			
At 31 January 2023	7,156	29,565	36,721
At 31 January 2022	6,500	22,282	28,782

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
VAT	4,918	13,706
Trade debtors	23,959	58,058
Accrued income and prepayments	2,333	5,278
Other debtors	3,702	3,512
	34,912	80,554

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,912	19,543
Taxes and social security	10,041	26,424
Other creditors	-	99
Loans from directors	67,793	71,402
Accruals	4,249	3,536
	100,995	121,004

7 Deferred taxation

	2023	2022
	£	£
Accelerated capital allowances	6,079	4,373
	6,079	4,373
	2023	2022
	£	£
Provision at start of year	4,373	1,806
Charged to the profit and loss account	1,706	2,567
Provision at end of year	6,079	4,373

MACCLESFIELD MAINTENANCE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

8 Share capital	2023	2022
	£	£
Allotted, called up and fully paid:		
75 Ordinary 'A' shares of £1 each	75	75
25 Ordinary 'B' shares of £1 each	25	25
25 Ordinary 'C' shares of £1 each	25	25
	<hr/>	<hr/>
	125	125
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9 Average number of employees

During the year the average number of employees was 6 (2022: 6).

