

COMPANY REGISTRATION NUMBER: 09579302

Hegas Mechanical Services Limited
Filleted Unaudited Financial Statements
For the year ended
31 May 2017

Hegas Mechanical Services Limited

Financial Statements

Year ended 31 May 2017

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Hegas Mechanical Services Limited

Officers and Professional Advisers

Director

Mr A Mallon

Registered office

5 Highwood Cottages Ingatestone Road
Highwood
Chelmsford
Essex
CM1 3QT

Accountants

Tiffin Green Accounting Limited
Chartered accountant
11 Queens Road
Brentwood
Essex
CM14 4HE

Hegas Mechanical Services Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Hegas Mechanical Services Limited

Year ended 31 May 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hegas Mechanical Services Limited for the year ended 31 May 2017, which comprise the statement of financial position, statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of Hegas Mechanical Services Limited in accordance with the terms of our engagement letter dated 14 September 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Hegas Mechanical Services Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hegas Mechanical Services Limited and its director for our work or for this report.

It is your duty to ensure that Hegas Mechanical Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hegas Mechanical Services Limited. You consider that Hegas Mechanical Services Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Hegas Mechanical Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Tiffin Green Accounting Limited Chartered accountant

11 Queens Road Brentwood Essex CM14 4HE

28 February 2018

Hegas Mechanical Services Limited

Statement of Financial Position

31 May 2017

| | Note | £ | 2017 £ |
|---|------|--------|-----------|
| Current assets | | | |
| Debtors | 5 | 27,251 | |
| Cash at bank and in hand | | 991 | |
| | | ----- | |
| | | 28,242 | |
| Creditors: amounts falling due within one year | 6 | 16,974 | |
| | | ----- | |
| Net current assets | | | 11,268 |
| | | | ----- |
| Total assets less current liabilities | | | 11,268 |
| | | | ----- |
| Net assets | | | 11,268 |
| | | | ----- |
| Capital and reserves | | | |
| Called up share capital | | | 1 |
| Profit and loss account | | | 11,267 |
| | | | ----- |
| Shareholders funds | | | 11,268 |
| | | | ----- |

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 28 February 2018 , and are signed on behalf of the board by:

Mr A Mallon

Director

Company registration number: 09579302

Hegas Mechanical Services Limited

Statement of Changes in Equity

Year ended 31 May 2017

| | Called up share capital £ | Profit and loss account £ | Total £ |
|---|------------------------------------|------------------------------------|--------------------|
| At 1 June 2016 | - | - | - |
| Profit for the year | | 12,267 | 12,267 |
| | ---- | ----- | ----- |
| Total comprehensive income for the year | - | 12,267 | 12,267 |
| Issue of shares | 1 | - | 1 |
| Dividends paid and payable | - | (1,000) | (1,000) |
| | ---- | ----- | ----- |
| Total investments by and distributions to owners | 1 | (1,000) | (999) |
| | ---- | ----- | ----- |
| At 31 May 2017 | 1 | 11,267 | 11,268 |
| | ---- | ----- | ----- |

Hegas Mechanical Services Limited

Notes to the Financial Statements

Year ended 31 May 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 5 Highwood Cottages Ingatestone Road, Highwood, Chelmsford, CM1 3QT, Essex.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 .

5. Debtors

| | 2017 |
|---------------|-------------|
| | £ |
| Trade debtors | 27,251 |
| | ----- |

6. Creditors: amounts falling due within one year

| | 2017 |
|---------------------------------|-------------|
| | £ |
| Corporation tax | 3,034 |
| Social security and other taxes | 5,766 |
| Other creditors | 8,174 |
| | ----- |
| | 16,974 |
| | ----- |

7. Director's advances, credits and guarantees

No disclosures required of directors advances, credits and guarantees.

