

**Mech-Marc Limited Filleted
Accounts Cover**

Mech-Marc Limited

Company No. 06089708

Information for Filing with The Registrar

31 March 2026

Mech-Marc Limited Directors**Report Registrar**

The Director presents his report and the accounts for the year ended 31 March 2026.

Principal activities

The principal activity of the company during the year under review was . the provision of pipe fitting services.

Director

The Director who served at any time during the year was as follows:

M. Cothay

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

M. Cothay

Director

10 August 2026

Mech-Marc Limited Balance Sheet
Registrar
at 31 March 2026

Company No. 06089708	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	5	29,033	36,141
		<u>29,033</u>	<u>36,141</u>
Current assets			
Debtors	6	1,750	-
Cash at bank and in hand		8,742	3,322
		<u>10,492</u>	<u>3,322</u>
Creditors: Amount falling due within one year	7	(5,525)	(6,592)
Net current assets/(liabilities)		<u>4,967</u>	<u>(3,270)</u>
Total assets less current liabilities		<u>34,000</u>	<u>32,871</u>
Creditors: Amounts falling due after more than one year	8	(21,797)	(23,704)
Provisions for liabilities			
Deferred taxation	10	(5,516)	(4,706)
Net assets		<u>6,687</u>	<u>4,461</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account	12	6,587	4,361
Total equity		<u>6,687</u>	<u>4,461</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2026 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 10 August 2026 and signed on its behalf by:

M. Cothay
Director
10 August 2026

**Mech-Marc Limited Notes to the
Accounts Registrar
for the year ended 31 March 2026**

1 General information

Mech-Marc Limited is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 06089708

Its registered office is:

83 Leadwell Lane

Rothwell

Leeds

LS26 0SR

The accounts have been prepared in accordance and comply with FRS 102 and Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	20% Straight line
Motor vehicles	20% Straight line

Leased assets

Tangible fixed assets including those acquired under hire purchase contracts held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2026 Number	2025 Number
The average monthly number of employees (including directors) during the year was:	1	1

4 Taxation

(a) Tax on profit on ordinary activities	2026	2025
The tax charge is made up as follows:	£	£
UK corporation tax		
Origination and reversal of timing differences	810	2,744
Total deferred tax	810	2,744
Tax on profit on ordinary activities	<u>810</u>	<u>2,744</u>

(b) Factors affecting the total tax charge for the period

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The differences are reconciled below:

Higher	2026	2025
138	£	£
Profit on ordinary activities before tax	<u>3,536</u>	<u>6,262</u>
Standard rate of corporation tax in the United Kingdom	19%	17%
Profit on ordinary activities multiplied by standard rate of corporation tax in the United Kingdom	672	1,065
Expenses not deductible for tax purposes	<u>138</u>	<u>1,679</u>
Tax on profit on ordinary activities	<u>810</u>	<u>2,744</u>

5 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost or revaluation			
At 1 April 2025	5,746	38,720	44,466
Additions	794	-	794
At 31 March 2026	<u>6,540</u>	<u>38,720</u>	<u>45,260</u>
Depreciation			
At 1 April 2025	5,744	2,581	8,325
Charge for the year	158	7,744	7,902
At 31 March 2026	<u>5,902</u>	<u>10,325</u>	<u>16,227</u>
Net book values			
At 31 March 2026	<u>638</u>	<u>28,395</u>	<u>29,033</u>
At 31 March 2025	<u>2</u>	<u>36,139</u>	<u>36,141</u>

6 Debtors

	2026 £	2025 £
Trade debtors	1,750	-
	<u>1,750</u>	<u>-</u>

7 Creditors:

amounts falling due within one year

	2026 £	2025 £
Bank loans and overdrafts	591	3,461
Obligations under finance lease and hire purchase contracts	1,385	1,307
Taxes and social security	2,741	609
Loans from directors	8	465
Accruals and deferred income	800	750
	<u>5,525</u>	<u>6,592</u>

8 Creditors:

amounts falling due after more than one year

	2026 £	2025 £
Bank loans and overdrafts	-	522
Obligations under finance lease and hire purchase contracts	21,797	23,182
	<u>21,797</u>	<u>23,704</u>

9 Lease expenses

Obligations under hire purchase contracts:

The company has hire purchase indebtedness amounting to £23,182 repayable by 28th February 2028.

10 Deferred taxation

	Accelerated Capital Allowances, Losses and Other Timing Differences £	Total £
At 1 April 2025	4,706	4,706
Charge to the profit and loss account for the period	810	810
At 31 March 2026	<u>5,516</u>	<u>5,516</u>
	2026	2025
	£	£
Accelerated capital allowances	<u>5,516</u>	<u>4,706</u>
	<u>5,516</u>	<u>4,706</u>

11 Share Capital

Issued share capital is 100 Ordinary shares of £1 fully paid

12 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

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.