
INTEGRATED MEP LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 AUGUST 2025

INTEGRATED MEP LIMITED

REGISTERED NUMBER: 07699310

STATEMENT OF FINANCIAL POSITION AS AT 30 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	5,652	21,976
		<u>5,652</u>	<u>21,976</u>
Current assets			
Debtors: amounts falling due within one year	5	869,219	729,934
Cash at bank and in hand		4,020,021	3,459,416
		<u>4,889,240</u>	<u>4,189,350</u>
Creditors: amounts falling due within one year	6	(2,093,638)	(1,732,194)
Net current assets		<u>2,795,602</u>	<u>2,457,156</u>
Total assets less current liabilities		<u>2,801,254</u>	<u>2,479,132</u>
Net assets		<u><u>2,801,254</u></u>	<u><u>2,479,132</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		2,801,154	2,479,032
		<u><u>2,801,254</u></u>	<u><u>2,479,132</u></u>

INTEGRATED MEP LIMITED

REGISTERED NUMBER: 07699310

STATEMENT OF FINANCIAL POSITION (CONTINUED) AS AT 30 AUGUST 2025

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question 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 financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 May 2026.

Mr D J Morris

Director

The notes on pages 3 to 6 form part of these financial statements.

INTEGRATED MEP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2025

1. General information

The company is a private company limited by share capital, incorporated in England.

The address of the registered office is:

Imperial Buildings

20-22 Bull Ring

High Street

Northwich

Cheshire

CW9 5BU

England

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

When goods and services are being supplied to customers under long term contract, income is recognised as a percentage completion of the contract. The differences between amounts credited to turnover by this method and stage payments received or receivable, after providing for costs to completion where applicable, is shown in the statement of financial position as amounts recoverable on contracts (debtors) or payments received on account of contracts (creditors).

In respect of long term contracts and contracts for ongoing services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long term contracts and contracts for ongoing services is recognised by reference to the stage of completion.

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.4 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

INTEGRATED MEP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2025

2. Accounting policies (continued)

2.5 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%	straight line
Office equipment	-	25%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.8 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

INTEGRATED MEP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2025

2. Accounting policies (continued)

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 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.

2.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 5 (2024 -5).

4. Tangible fixed assets

	Motor vehicles	Office equipment	Total
	£	£	£
Cost or valuation			
At 31 August 2024	57,179	21,456	78,635
At 30 August 2025	57,179	21,456	78,635
Depreciation			
At 31 August 2024	39,643	17,016	56,659
Charge for the year on owned assets	13,696	2,628	16,324
At 30 August 2025	53,339	19,644	72,983
Net book value			
At 30 August 2025	3,840	1,812	5,652
At 30 August 2024	17,536	4,440	21,976

INTEGRATED MEP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2025

5. Debtors

	2025 £	2024 £
Trade debtors	813,060	654,658
Amounts owed by group undertakings	-	15,215
Other debtors	55,496	56,363
Prepayments and accrued income	663	3,698
	<u>869,219</u>	<u>729,934</u>

6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,872,662	1,220,789
Other taxation and social security	177,969	435,823
Other creditors	9,139	8,455
Accruals and deferred income	33,868	67,127
	<u>2,093,638</u>	<u>1,732,194</u>

7. Related party transactions

During the year, the company traded with Vectorwell Limited, an entity under common control.

At the year end an amount of £1,016,075 (2024: £19,014) was due to Vectorwell Limited and is included within trade creditors. The balance is unsecured, interest free and repayable on normal trading terms.

Transactions with directors

	Brought forward £	Advances £	Repaid £	2025 £	2024 £
Mr D J Morris	-	-	-	-	-
Loans advanced during the year	2,961	-	(1,362)	1,599	2,961
	-	-	-	-	-
Mr C J Morris	8,103	-	(8,103)	-	8,103
Loans advanced during the year	-	-	-	-	-
	<u>11,064</u>	<u>-</u>	<u>(9,465)</u>	<u>1,599</u>	<u>11,064</u>

8. Controlling party

The company's immediate parent is May Fradley Limited, incorporated in England. The registered office is Imperial Buildings, 20-22 Bull Ring, High Street, Northwich, England, CW9 5BU.

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.