Registered number: 08410621

T J HEATING AND BUILDING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

Synergy Accountancy Services LLP

Chartered Certified Accountants

Lalita Buildings
378 Walsall Road
Perry Barr
Birmingham
B42 2LX

T J Heating And Building Limited
Unaudited Financial Statements
For The Year Ended 31 March 2018

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T J Heating And Building Limited
Accountants' Report
For The Year Ended 31 March 2018

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2018 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

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24 September 2018

Synergy Accountancy Services LLP
Chartered Certified Accountants

Lalita Buildings
378 Walsall Road
Perry Barr
Birmingham
B42 2LX

T J Heating And Building Limited
Balance Sheet
As at 31 March 2018

Registered number: 08410621

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Intangible Assets	**4**		-		4,000
Tangible Assets	**5**		25,268		7,016
			25,268		11,016
CURRENT ASSETS					
Stocks	**6**	530		439	
Debtors	**7**	40,535		46,278	
Cash at bank and in hand		8,819		5,561	
		49,884		52,278	
Creditors: Amounts Falling Due Within One Year	**8**	(64,034)		(48,998)	
NET CURRENT ASSETS (LIABILITIES)			(14,150)		3,280
TOTAL ASSETS LESS CURRENT LIABILITIES			11,118		14,296
Creditors: Amounts Falling Due After More Than One Year	**9**		(5,174)		-
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(4,801)		(1,403)
NET ASSETS			1,143		12,893
CAPITAL AND RESERVES					
Called up share capital	**10**		100		100
Profit and Loss Account			1,043		12,793
SHAREHOLDERS' FUNDS			1,143		12,893

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr A Jenkins

24 September 2018

The notes on pages 4 to 7 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 5 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance

1.5. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7. Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2018	2017
Office and administration	4	4
	4	4

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 April 2017	20,000
As at 31 March 2018	20,000
Amortisation	
As at 1 April 2017	16,000
Provided during the period	4,000
As at 31 March 2018	20,000
Net Book Value	
As at 31 March 2018	-

As at 1 April 2017	4,000

5. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2017	17,795	1,295	19,090
Additions	11,622	11,021	22,643
Disposals	(5,800)	-	(5,800)
As at 31 March 2018	23,617	12,316	35,933
Depreciation			
As at 1 April 2017	11,553	521	12,074
Provided during the period	980	964	1,944
Disposals	(3,353)	-	(3,353)
As at 31 March 2018	9,180	1,485	10,665
Net Book Value			
As at 31 March 2018	14,437	10,831	25,268
As at 1 April 2017	6,242	774	7,016

6. Stocks

	2018	2017
	£	£
Stock - materials and work in progress	530	439
	530	439

7. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	1,585	1,500
Other debtors	38,950	44,778
	40,535	46,278

8. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Net obligations under finance lease and hire purchase contracts	2,700	-
Bank loans and overdrafts	17,344	-
Corporation tax	21,297	38,397
Other taxes and social security	20,618	6,127
Other creditors	-	2,449
Accruals and deferred income	2,075	2,025
	64,034	48,998

Of the creditors falling due within one year the net obligations under finance lease and hire purchase contracts are secured.

9. Creditors: Amounts Falling Due After More Than One Year

	2018	2017
	£	£
Net obligations under finance lease and hire purchase contracts	5,174	-

Of the creditors falling due after more than one year the net obligations under finance lease and hire purchase contracts are secured.

10. Share Capital

	2018	2017
Allotted, Called up and fully paid	100	100

11. Directors Advances, Credits and Guarantees

Included within Debtors are unsecured and interest free loans paid to the directors, amounting to £7,662 which were repaid shortly after the year end.

12. Related Party Transactions

The opening balance on the directors loan account was £2,448. The total debits and credits on the director's loan account were £168,982 (2017 - £177,215) and £158,872 (2017 - £176,998) respectively. The balance at 31 March 2018 was (£7,662).

13. General Information

T J Heating And Building Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08410621. The registered office is 42 Short Heath Road, Stockland Green, Birmingham, B23 6JP.

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.