

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**TSG M & E Group Limited**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4
<b>Chartered Accountants' Report</b>	7

**DIRECTORS:**

C D Lucas  
Mrs E Lucas

**REGISTERED OFFICE:**

Unit 16 Strawberry Lane  
Willenhall  
West Midlands  
WV13 3RS

**REGISTERED NUMBER:**

10339364 (England and Wales)

**ACCOUNTANTS:**

Crowther Jordan Limited  
Chartered Accountants  
39 High Street  
Wednesfield  
Wolverhampton  
West Midlands  
WV11 1ST

**Balance Sheet**  
**31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>FIXED ASSETS</b>			
Tangible assets	4	212,203	214,510
Investments	5	<u>200</u>	<u>200</u>
		<u>212,403</u>	<u>214,710</u>
<b>CURRENT ASSETS</b>			
Cash at bank		2,068,902	906,486
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(163,775)</u>	<u>(157,775)</u>
<b>NET CURRENT ASSETS</b>		<u>1,905,127</u>	<u>748,711</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,117,530</u>	<u>963,421</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	<u>(62,424)</u>	<u>(76,788)</u>
<b>NET ASSETS</b>		<u>2,055,106</u>	<u>886,633</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Retained earnings		<u>2,055,006</u>	<u>886,533</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>2,055,106</u>	<u>886,633</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**TSG M & E Group Limited (Registered number: 10339364)**

**Balance Sheet - continued**  
**31 March 2025**

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors and authorised for issue on 7 July 2025 and were signed on its behalf by:

C D Lucas - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. STATUTORY INFORMATION**

TSG M & E Group Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about TSG M & E Group Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 2% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2024 - NIL).

4. **TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>230,659</u>
<b>DEPRECIATION</b>	
At 1 April 2024	16,149
Charge for year	<u>2,307</u>
At 31 March 2025	<u>18,456</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>212,203</u>
At 31 March 2024	<u>214,510</u>

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>200</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>200</u>
At 31 March 2024	<u>200</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**TSG Electrical Services Limited**

Registered office: United Kingdom

Nature of business: Electrical and mechanical contractors

	%		
Class of shares:	holding		
Ordinary	100.00	31.3.25	31.3.24
		£	£
Aggregate capital and reserves		946,155	810,530
Profit for the year		<u>1,435,625</u>	<u>499,897</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

5. **FIXED ASSET INVESTMENTS - continued**

**TSG Facilities Management Limited**

Registered office: United Kingdom

Nature of business: Dormant company

Class of shares:	% holding		
Ordinary	100.00	31.3.25	31.3.24
		£	£
Aggregate capital and reserves		<u>100</u>	<u>100</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

		31.3.25	31.3.24
		£	£
Bank loans and overdrafts		14,486	13,975
Amounts owed to group undertakings		136,590	136,711
Taxation and social security		10,509	5,370
Other creditors		<u>2,190</u>	<u>1,719</u>
		<u>163,775</u>	<u>157,775</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

		31.3.25	31.3.24
		£	£
Bank loans		<u>62,424</u>	<u>76,788</u>
Amounts falling due in more than five years:			
Repayable by instalments			
Bank loans more 5 yr by instal		<u>-</u>	<u>15,536</u>

8. **SECURED DEBTS**

The following secured debts are included within creditors:

		31.3.25	31.3.24
		£	£
Bank loans		<u>76,910</u>	<u>90,763</u>

The bank loan is secured by a fixed and floating charge over the company's property dated 11 November 2016 in favour of Lloyds Bank Plc

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.25	31.3.24
			£	£
100	Ordinary	£1.00	<u>100</u>	<u>100</u>

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
TSG M & E Group Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of TSG M & E Group Limited for the year ended 31 March 2025 which comprise the Statement of Income and Retained Earnings, Balance Sheet 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of TSG M & E Group Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of TSG M & E Group Limited and state those matters that we have agreed to state to the Board of Directors of TSG M & E Group Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than TSG M & E Group Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that TSG M & E Group 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 TSG M & E Group Limited. You consider that TSG M & E Group 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 TSG M & E Group 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.

Crowther Jordan Limited  
Chartered Accountants  
39 High Street  
Wednesfield  
Wolverhampton  
West Midlands  
WV11 1ST

7 July 2025

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.