

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**  
**FOR**  
**ASSOCIATED CONTROL SYSTEMS LIMITED**

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**FOR THE YEAR ENDED 31 JULY 2025**

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**ASSOCIATED CONTROL SYSTEMS LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2025**

**DIRECTOR:** R I Harper

**REGISTERED OFFICE:** 34 Waterloo Road  
Wolverhampton  
West Midlands  
WV1 4DG

**REGISTERED NUMBER:** 03611042 (England and Wales)

**ACCOUNTANTS:** Crombies Accountants Limited  
Chartered Accountants  
34 Waterloo Road  
Wolverhampton  
West Midlands  
WV1 4DG

**STATEMENT OF FINANCIAL POSITION**  
**31 JULY 2025**

	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		-
Investment property	5		<u>275,000</u>		<u>238,000</u>
			275,000		238,000
<b>CURRENT ASSETS</b>					
Debtors	6	13,064		136,220	
Cash at bank		<u>92,449</u>		<u>4,294</u>	
		105,513		140,514	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>7,077</u>		<u>19,227</u>	
<b>NET CURRENT ASSETS</b>			<u>98,436</u>		<u>121,287</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			373,436		359,287
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		-		(8,388)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(23,106)</u>		<u>(13,900)</u>
<b>NET ASSETS</b>			<u>350,330</u>		<u>336,999</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Fair value revaluation reserve	9		76,161		48,367
Retained earnings	9		<u>274,167</u>		<u>288,630</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>350,330</u>		<u>336,999</u>

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 JULY 2025**

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

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

The director acknowledges his 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.

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 4 February 2026 and were signed by:

R I Harper - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

1. **STATUTORY INFORMATION**

Associated Control Systems 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 as modified by the revaluation of certain assets.

**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.

Improvements to property - 10% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. **EMPLOYEES AND DIRECTORS**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2025**

4. **TANGIBLE FIXED ASSETS**

	Improvement to property £
<b>COST</b>	
At 1 August 2024 and 31 July 2025	<u>8,857</u>
<b>DEPRECIATION</b>	
At 1 August 2024 and 31 July 2025	<u>8,857</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>-</u>
At 31 July 2024	<u>-</u>

5. **INVESTMENT PROPERTY**

	Total £
<b>COST OR VALUATION</b>	
At 1 August 2024	238,000
Revaluations	<u>37,000</u>
At 31 July 2025	<u>275,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>275,000</u>
At 31 July 2024	<u>238,000</u>

Following a market appraisal the Director has considered the fair value at the reporting date of the investment properties and they have been valued on the following basis: The estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arms length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

Cost or valuation at 31 July 2025 is represented by:

	£
Valuation in 2014	42,126
Valuation in 2019	20,167
Valuation in 2025	37,000
Cost	<u>175,707</u>
	<u>275,000</u>

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

	2025	2024
	£	£
Trade debtors	6,578	265
Other debtors	<u>6,486</u>	<u>135,955</u>
	<u>13,064</u>	<u>136,220</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2025**

7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			2025	2024
			£	£
	Bank loans and overdrafts		-	10,000
	Trade creditors		90	542
	Taxation and social security		204	1,702
	Other creditors		<u>6,783</u>	<u>6,983</u>
			<u>7,077</u>	<u>19,227</u>
8.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
			2025	2024
			£	£
	Bank loans		<u>-</u>	<u>8,388</u>
9.	<b>RESERVES</b>			
			Retained	Fair
			earnings	value
			£	revaluation
				reserve
				Totals
				£
	At 1 August 2024	288,630	48,367	336,997
	Profit for the year	22,537		22,537
	Revaluation	<u>(37,000)</u>	<u>27,794</u>	<u>(9,206)</u>
	At 31 July 2025	<u>274,167</u>	<u>76,161</u>	<u>350,328</u>

Fair value revaluation reserve includes a deferred tax provision of £23,106.



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.