

Registered Number: 05760449  
England and Wales

# ASPULL ENGINEERING CO. LTD.

Abridged Accounts

## **Period of accounts**

**Start date:** 01 April 2021

**End date:** 31 March 2022

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Statement of Financial Position  
As at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets		39,533	44,719
		<b>39,533</b>	<b>44,719</b>
<b>Current assets</b>			
Stocks		15,154	19,638
Debtors		510,737	388,359
Cash at bank and in hand		359,008	498,315
		<b>884,899</b>	<b>906,312</b>
<b>Creditors: amount falling due within one year</b>		(395,333)	(508,715)
<b>Net current assets</b>		<b>489,566</b>	<b>397,597</b>
<b>Total assets less current liabilities</b>		529,099	442,316
<b>Net assets</b>		<b>529,099</b>	<b>442,316</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		528,999	442,216
<b>Shareholder's funds</b>		<b>529,099</b>	<b>442,316</b>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 03 August 2022 and were signed by:

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Mr John Frederick Parrott  
Director

**ASPULL ENGINEERING CO. LTD.**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2022**

**General Information**

Aspull Engineering Co. Ltd. is a private company, limited by shares, registered in England and Wales, registration number 05760449, registration address Garden Lane, Leigh Road, Boothstown Worsley, Manchester, M28 1HX

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## **Deferred taxation**

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

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15% Reducing Balance
Motor Vehicles	25% Reducing Balance
Fixtures and Fittings	15% Reducing Balance

## **Stocks**

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

## **2. Average number of employees**

Average number of employees during the year was 33 (2021 : 35).

### 3. Tangible fixed assets

<b>Cost or valuation</b>	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	<b>Total</b>
	£	£	£	£
At 01 April 2021	99,786	74,479	41,630	215,895
Additions	300	-	2,208	2,508
Disposals	-	(2,000)	-	(2,000)
At 31 March 2022	<b>100,086</b>	<b>72,479</b>	<b>43,838</b>	<b>216,403</b>
<b>Depreciation</b>				
At 01 April 2021	65,569	72,248	33,359	171,176
Charge for year	10,051	2,647	1,675	14,373
On disposals	-	(8,679)	-	(8,679)
At 31 March 2022	<b>75,620</b>	<b>66,216</b>	<b>35,034</b>	<b>176,870</b>
<b>Net book values</b>				
Closing balance as at 31 March 2022	<b>24,466</b>	<b>6,263</b>	<b>8,804</b>	<b>39,533</b>
Opening balance as at 01 April 2021	<b>34,217</b>	<b>2,231</b>	<b>8,271</b>	<b>44,719</b>

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.