

Registered Number: 05760449
England and Wales

ASPULL ENGINEERING CO. LTD.

Abridged Accounts

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

ASPULL ENGINEERING CO. LTD.
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ASPULL ENGINEERING CO. LTD.
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	41,141	39,533
		<u>41,141</u>	<u>39,533</u>
Current assets			
Stocks		36,069	15,154
Debtors		526,503	510,737
Cash at bank and in hand		640,343	359,008
		<u>1,202,915</u>	<u>884,899</u>
Creditors: amount falling due within one year		(578,752)	(412,853)
Net current assets		<u>624,163</u>	<u>472,046</u>
Total assets less current liabilities		665,304	511,579
Creditors: amount falling due after more than one year		(1)	2
Net assets		<u>665,303</u>	<u>511,581</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		665,203	511,481
Shareholder's funds		<u>665,303</u>	<u>511,581</u>

For the year ended 31 March 2023 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 director acknowledges 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 29 August 2023 and were signed by:

Mr John Frederick Parrott
Director

ASPULL ENGINEERING CO. LTD.
Notes to the Abridged Financial Statements
For the year ended 31 March 2023

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 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 (2022 : 35).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 April 2022	100,086	72,479	43,838	216,403
Additions	470	16,250	1,206	17,926
Disposals	-	(7,418)	-	(7,418)
At 31 March 2023	100,556	81,311	45,044	226,911
Depreciation				
At 01 April 2022	75,620	66,216	35,034	176,870
Charge for year	3,767	5,862	5,597	15,226
On disposals	-	(6,326)	-	(6,326)
At 31 March 2023	79,387	65,752	40,631	185,770
Net book values				
Closing balance as at 31 March 2023	21,169	15,559	4,413	41,141
Opening balance as at 01 April 2022	24,466	6,263	8,804	39,533

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.