

**ARMISTEAD ENGINEERING SERVICES LTD**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH APRIL 2025**

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FOR THE YEAR ENDED 30TH APRIL 2025**

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**ARMISTEAD ENGINEERING SERVICES LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30TH APRIL 2025**

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**DIRECTORS:** M Scott  
P Armistead

**SECRETARY:** F Rollinson

**REGISTERED OFFICE:** Mohair Farm York Road  
Barmby Moor  
York  
YO42 4HU

**REGISTERED NUMBER:** 08027470 (England and Wales)

**ACCOUNTANTS:** Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BALANCE SHEET**  
**30TH APRIL 2025**

	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>381,989</b>		527,625
<b>CURRENT ASSETS</b>					
Stocks		-		35,000	
Debtors	5	<b>259,701</b>		224,097	
Cash at bank and in hand		<b>315,432</b>		62,808	
		<u>575,133</u>		<u>321,905</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>566,969</u>		<u>273,597</u>	
<b>NET CURRENT ASSETS</b>			<u>8,164</u>		<u>48,308</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>390,153</u>		<u>575,933</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>(101,841)</b>		(117,525)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,720)</u>		<u>(3,720)</u>
<b>NET ASSETS</b>			<u>284,592</u>		<u>454,688</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>100</b>		100
Retained earnings			<b>284,492</b>		454,588
<b>SHAREHOLDERS' FUNDS</b>			<u>284,592</u>		<u>454,688</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 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.

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 by the Board of Directors and authorised for issue on 23rd January 2026 and were signed on its behalf by:

M Scott - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2025**

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**1. STATUTORY INFORMATION**

Armistead Engineering Services Ltd 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

At the time of signing these accounts, having considered the economic climate, the directors' expectations and intentions for the next 12 months, and the availability of working capital, the directors are of the opinion that the company will remain viable for the foreseeable future and accordingly these financial statements have been prepared on the going concern basis.

**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**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery etc - 20% on cost

**Stocks**

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

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2. **ACCOUNTING POLICIES - continued**

**Financial instruments**

The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 15 (2024 - 5) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2025

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1st May 2024	753,270
Additions	89,708
Reclassification/transfer	<u>(154,126)</u>
At 30th April 2025	<u>688,852</u>
<b>DEPRECIATION</b>	
At 1st May 2024	225,645
Charge for year	86,442
Reclassification/transfer	<u>(5,224)</u>
At 30th April 2025	<u>306,863</u>
<b>NET BOOK VALUE</b>	
At 30th April 2025	<u>381,989</u>
At 30th April 2024	<u>527,625</u>

The net book value of assets held under finance leases or hire purchase contracts, included above £273,501 (2024: £243,382).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	246,113	191,097
Other debtors	<u>13,588</u>	<u>33,000</u>
	<u>259,701</u>	<u>224,097</u>

The company discounts the majority of its trade debts with recourse after ninety days. Against these debts Close Brothers Sales Financing have advanced, including charges, £85000 (2024: £Nil), this amount is included in other creditors (see note 7).

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts	26,957	23,766
Hire purchase contracts	77,994	53,652
Trade creditors	93,458	153,320
Amounts owed to group undertakings	115,817	-
Taxation and social security	<u>(25,963)</u>	<u>17,181</u>
Other creditors	<u>278,706</u>	<u>25,678</u>
	<u>566,969</u>	<u>273,597</u>

Included in other creditors are amounts owed to directors of £13,896 (2024: £13,159)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2025

<b>7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>				
			<b>2025</b>	2024
			£	£
			<u><b>101,841</b></u>	<u>117,525</u>
<b>8. CALLED UP SHARE CAPITAL</b>				
Allotted, issued and fully paid:				
<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>2025</b>	2024
			£	£
50	Ordinary A	50	<b>50</b>	50
50	Ordinary B	50	<u><b>50</b></u>	<u>50</u>
			<u><b>100</b></u>	<u>100</u>

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.