

Registered number
08225620

A Star Drainmasters Ltd
Unaudited Filleted Accounts
30 September 2022

A Star Drainmasters Ltd**Registered number:** 08225620**Balance Sheet****as at 30 September 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	3	19,756	31,123
Investments	4	2,700	3,800
		<u>22,456</u>	<u>34,923</u>
Current assets			
Debtors	5	778,951	111,804
Cash at bank and in hand		387,591	781,659
		<u>1,166,542</u>	<u>893,463</u>
Creditors: amounts falling due within one year	6	(116,140)	(72,051)
Net current assets		<u>1,050,402</u>	<u>821,412</u>
Total assets less current liabilities		<u>1,072,858</u>	<u>856,335</u>
Provisions for liabilities		(4,939)	(6,064)
Net assets		<u>1,067,919</u>	<u>850,271</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		1,067,918	850,270
Shareholders' funds		<u>1,067,919</u>	<u>850,271</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M. Worrell

Director

Approved by the board on 8 June 2023

A Star Drainmasters Ltd
Notes to the Accounts
for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	over 3 years
Fixtures, fittings, tools and equipment	over 2-5 years

Investments

Listed investments are measured at fair value. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2022	2021
Number	Number

Average number of persons employed by the company	12	20
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3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 October 2021	50,166	48,862	99,028
Additions	13,454	-	13,454
Disposals	(4,916)	-	(4,916)
At 30 September 2022	<u>58,704</u>	<u>48,862</u>	<u>107,566</u>
Depreciation			
At 1 October 2021	39,615	28,290	67,905
Charge for the year	10,606	14,215	24,821
On disposals	(4,916)	-	(4,916)
At 30 September 2022	<u>45,305</u>	<u>42,505</u>	<u>87,810</u>
Net book value			
At 30 September 2022	<u>13,399</u>	<u>6,357</u>	<u>19,756</u>
At 30 September 2021	10,551	20,572	31,123

4 Investments

	Other investments £
Cost	
At 1 October 2021	3,800
Revaluation	(1,100)
At 30 September 2022	<u>2,700</u>

Listed bitcoin investments are marked-to-market at the year end.

5 Debtors

	2022 £	2021 £
Trade debtors	150,976	98,801
Other debtors	627,975	13,003
	<u>778,951</u>	<u>111,804</u>

6 Creditors: amounts falling due within one year

2022 £	2021 £
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Taxation and social security costs	115,615	71,526
Other creditors	525	525
	<u>116,140</u>	<u>72,051</u>

7 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
M. Worrell				
Overdrawn director's loan account, interest free and repayable on demand	13,003	33,141	(26,663)	19,481
	<u>13,003</u>	<u>33,141</u>	<u>(26,663)</u>	<u>19,481</u>

8 Controlling party

The company is controlled by the director and his family

9 Other information

A Star Drainmasters Ltd is a private company limited by shares and incorporated in England.

Its registered office is:

14 Danson Crescent

Welling

DA16 2AT

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.