

Registered number

08225620

A Star Drainmasters Ltd

Unaudited Filleted Accounts

30 September 2020

**A Star Drainmasters Ltd****Registered number:** 08225620**Balance Sheet****as at 30 September 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	31,912	28,627
<b>Current assets</b>			
Debtors	4	167,451	146,458
Cash at bank and in hand		863,991	580,117
		<u>1,031,442</u>	<u>726,575</u>
<b>Creditors: amounts falling due within one year</b>	5	(118,875)	(131,466)
<b>Net current assets</b>		<u>912,567</u>	<u>595,109</u>
<b>Total assets less current liabilities</b>		<u>944,479</u>	<u>623,736</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(138,976)	-
<b>Provisions for liabilities</b>		(4,981)	(4,356)
<b>Net assets</b>		<u>800,522</u>	<u>619,380</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		800,521	619,379
<b>Shareholders' funds</b>		<u>800,522</u>	<u>619,380</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 4 May 2021

**A Star Drainmasters Ltd**  
**Notes to the Accounts**  
**for the year ended 30 September 2020**

**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

***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). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***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.

<b>2 Employees</b>	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	12	11

**3 Tangible fixed assets**

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 October 2019	48,609	18,129	66,738
Additions	5,072	23,575	28,647
Disposals	(3,306)	(7,713)	(11,019)
At 30 September 2020	<u>50,375</u>	<u>33,991</u>	<u>84,366</u>
<b>Depreciation</b>			
At 1 October 2019	29,497	8,614	38,111
Charge for the year	11,461	13,901	25,362
On disposals	(3,306)	(7,713)	(11,019)
At 30 September 2020	<u>37,652</u>	<u>14,802</u>	<u>52,454</u>
<b>Net book value</b>			
At 30 September 2020	<u>12,723</u>	<u>19,189</u>	<u>31,912</u>
At 30 September 2019	19,112	9,515	28,627

<b>4 Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Trade debtors	120,102	138,578
Other debtors	47,349	7,880
	<u>167,451</u>	<u>146,458</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Bank loans and overdrafts	10,500	-
Taxation and social security costs	108,375	124,966
Other creditors	-	6,500
	<u>118,875</u>	<u>131,466</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Bank loans	<u>138,976</u>	-

<b>7 Loans to directors</b>				
Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
M. Worrell				
Overdrawn director's loan				

account, interest free and repayable on demand	7,880	43,003	(3,534)	47,349
	<u>7,880</u>	<u>43,003</u>	<u>(3,534)</u>	<u>47,349</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.