

**REGISTERED NUMBER: 08451680 (England and Wales)**

**A.C.R. PLASTERING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**A.C.R. PLASTERING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**DIRECTORS:**

Mr A C Rice  
Mrs D Rice

**REGISTERED OFFICE:**

1 Manor Court  
Manor Lane  
Ossett  
Wakefield  
WF5 0JA

**REGISTERED NUMBER:**

08451680 (England and Wales)

**ACCOUNTANTS:**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

ABRIDGED BALANCE SHEET  
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		25,624		11,414
<b>CURRENT ASSETS</b>					
Stocks		330		9,217	
Debtors		50,343		81,787	
Cash at bank		<u>188,694</u>		<u>150,947</u>	
		239,367		241,951	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>48,842</u>		<u>84,246</u>	
<b>NET CURRENT ASSETS</b>			<u>190,525</u>		<u>157,705</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			216,149		169,119
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		(5,260)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,869)</u>		<u>(2,169)</u>
<b>NET ASSETS</b>			<u>211,280</u>		<u>161,690</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>211,080</u>		<u>161,490</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>211,280</u>		<u>161,690</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

**ABRIDGED BALANCE SHEET - continued**  
**31 MARCH 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 27 September 2023 and were signed on its behalf by:

Mr A C Rice - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. STATUTORY INFORMATION**

A.C.R. Plastering Limited 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.

**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.

**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**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

**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 2 (2022 - 4).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2022	4,993	18,590	23,583
Additions	1,474	18,000	19,474
Disposals	-	(2,090)	(2,090)
At 31 March 2023	<u>6,467</u>	<u>34,500</u>	<u>40,967</u>
<b>DEPRECIATION</b>			
At 1 April 2022	2,351	9,818	12,169
Charge for year	617	4,125	4,742
Eliminated on disposal	-	(1,568)	(1,568)
At 31 March 2023	<u>2,968</u>	<u>12,375</u>	<u>15,343</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>3,499</u>	<u>22,125</u>	<u>25,624</u>
At 31 March 2022	<u>2,642</u>	<u>8,772</u>	<u>11,414</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.