

**REGISTERED NUMBER: 09631508 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 30 June 2025**

**for**

**Castings Services Limited**

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for the Year Ended 30 June 2025**

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**Castings Services Limited**

**Company Information  
for the Year Ended 30 June 2025**

**DIRECTORS:**

R Fulton  
J Fulton  
G Spelman  
R S Hallworth

**REGISTERED OFFICE:**

Langley Road South  
Salford  
Greater Manchester  
M6 6TZ

**REGISTERED NUMBER:**

09631508 (England and Wales)

**Castings Services Limited (Registered number: 09631508)**

**Balance Sheet  
30 June 2025**

	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>21,483</u>		<u>27,181</u>
			21,483		27,181
<b>CURRENT ASSETS</b>					
Stocks		1,030,571		881,882	
Debtors	6	1,431,232		1,339,429	
Prepayments and accrued income		44,193		38,562	
Cash at bank		<u>86,275</u>		<u>59,115</u>	
		2,592,271		2,318,988	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>1,690,946</u>		<u>1,490,335</u>	
<b>NET CURRENT ASSETS</b>			<u>901,325</u>		<u>828,653</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			922,808		855,834
<b>PROVISIONS FOR LIABILITIES</b>			<u>5,370</u>		<u>6,323</u>
<b>NET ASSETS</b>			<u><u>917,438</u></u>		<u><u>849,511</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			70		70
Capital redemption reserve			30		30
Retained earnings			<u>917,338</u>		<u>849,411</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>917,438</u></u>		<u><u>849,511</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**Castings Services Limited (Registered number: 09631508)**

**Balance Sheet - continued**  
**30 June 2025**

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19 August 2025 and were signed on its behalf by:

G Spelman - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 June 2025**

**1. STATUTORY INFORMATION**

Castings Services 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Short leasehold	- 33% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

2. ACCOUNTING POLICIES - continued

**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 12 (2024 - 11) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 July 2024 and 30 June 2025	<u>35,000</u>
<b>AMORTISATION</b>	
At 1 July 2024 and 30 June 2025	<u>35,000</u>
<b>NET BOOK VALUE</b>	
At 30 June 2025	<u>          -</u>
At 30 June 2024	<u>          -</u>

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 July 2024	26,330	9,034	19,952	55,316
Additions	-	-	5,797	5,797
Disposals	-	-	(7,392)	(7,392)
At 30 June 2025	<u>26,330</u>	<u>9,034</u>	<u>18,357</u>	<u>53,721</u>
<b>DEPRECIATION</b>				
At 1 July 2024	9,589	6,947	11,599	28,135
Charge for year	5,266	680	3,194	9,140
Eliminated on disposal	-	-	(5,037)	(5,037)
At 30 June 2025	<u>14,855</u>	<u>7,627</u>	<u>9,756</u>	<u>32,238</u>
<b>NET BOOK VALUE</b>				
At 30 June 2025	<u>11,475</u>	<u>1,407</u>	<u>8,601</u>	<u>21,483</u>
At 30 June 2024	<u>16,741</u>	<u>2,087</u>	<u>8,353</u>	<u>27,181</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	1,330,639	1,339,429
Directors' current accounts	100,593	-
	<u>1,431,232</u>	<u>1,339,429</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	761,496	732,571
Taxation and social security	330,262	169,512
Other creditors	599,188	588,252
	<u>1,690,946</u>	<u>1,490,335</u>

8. **DIRECTORS LOAN ACCOUNTS**

The following advances and credits to directors subsisted during the years ended 30 June 2025 and 30 June 2024:

	2025 £	2024 £
<b>R Fulton</b>		
Balance outstanding at start of year	80,555	(100,000)
Amounts advanced	170,000	185,555
Amounts repaid	(95,000)	(5,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>155,555</u>	<u>80,555</u>
<b>J Fulton</b>		
Balance outstanding at start of year	(63,500)	(80,000)
Amounts advanced	19,000	54,500
Amounts repaid	-	(38,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(44,500)</u>	<u>(63,500)</u>
<b>G Spelman</b>		
Balance outstanding at start of year	(60,000)	(90,000)
Amounts advanced	60,000	70,000
Amounts repaid	-	(40,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>(60,000)</u>

Overdrawn loan accounts are unsecured and bear interest at the official rate.

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.