

**A TECH HEATING LIMITED**  
**REVISED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2023 TO 31 OCTOBER 2023**

**A TECH HEATING LIMITED**  
**REVISED UNAUDITED ACCOUNTS**  
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**A TECH HEATING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 APRIL 2023 TO 31 OCTOBER 2023**

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<b>Director</b>	P Yemeni
<b>Company Number</b>	SC208281 (Scotland)
<b>Registered Office</b>	26 Deerdykes View Westfield Industrial Estate Cumbernauld Glasgow G68 9HN
<b>Accountants</b>	Taxman Solutions 42 Hayston Road Cumbernauld Glasgow G68 0BS

**A TECH HEATING LIMITED**  
**ACCOUNTANTS' REPORT**

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**Accountants' report to the director of A Tech Heating Limited on the preparation of the unaudited statutory accounts for the period from 1 April 2023 to 31 October 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Tech Heating Limited for the period from 1 April 2023 to 31 October 2023 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of A Tech Heating Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of A Tech Heating Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Tech Heating Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A Tech Heating Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A Tech Heating Limited. You consider that A Tech Heating Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of A Tech Heating Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Taxman Solutions

42 Hayston Road  
Cumbernauld  
Glasgow  
G68 0BS

24 July 2024

**A TECH HEATING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2023**

	Notes	31/10/2023 £	31/03/2023 £
<b>Fixed assets</b>			
Tangible assets	4	21,895	23,792
<b>Current assets</b>			
Inventories		55,014	-
Debtors	5	188,657	211,654
Cash at bank and in hand		94,540	79,293
		<u>338,211</u>	<u>290,947</u>
<b>Creditors: amounts falling due within one year</b>	6	(176,311)	(238,091)
<b>Net current assets</b>		<u>161,900</u>	<u>52,856</u>
<b>Total assets less current liabilities</b>		183,795	76,648
<b>Creditors: amounts falling due after more than one year</b>	7	(17,544)	(24,571)
<b>Net assets</b>		<u>166,251</u>	<u>52,077</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		166,151	51,977
<b>Shareholders' funds</b>		<u>166,251</u>	<u>52,077</u>

For the period ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 24 July 2024 and were signed on its behalf by

P Yerneni  
Director

Company Registration No. SC208281

**A TECH HEATING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2023 TO 31 OCTOBER 2023**

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**1 Statutory information**

A Tech Heating Limited is a private company, limited by shares, registered in Scotland, registration number SC208281. The registered office is 26 Dcerdykes View, Westfield Industrial Estate, Cumbernauld, Glasgow, G68 9HN.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

**Revised Accounts**

The company presents their revised accounts for the year ended 31 March 2023. These accounts replace the accounts previously filed and are now the company's Statutory Accounts for the year ended 31 March 2023. They have been prepared as at the date of the original accounts.

**Basis of preparation**

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

**Presentation currency**

The accounts are presented in £ sterling.

**Tangible fixed assets and depreciation**

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% Straight Line basis
Motor vehicles	25% Reducing Balance basis

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 April 2023	23,275	31,540	54,815
Additions	1,653	-	1,653
At 31 October 2023	24,928	31,540	56,468
<b>Depreciation</b>			
At 1 April 2023	22,050	8,973	31,023
Charge for the period	242	3,308	3,550
At 31 October 2023	22,292	12,281	34,573
<b>Net book value</b>			
At 31 October 2023	2,636	19,259	21,895
At 31 March 2023	1,225	22,567	23,792

**A TECH HEATING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2023 TO 31 OCTOBER 2023**

<b>5 Debtors</b>	<b>31/10/2023</b>	<b>31/03/2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	187,553	209,458
Accrued income and prepayments	1,104	2,196
	<u>188,657</u>	<u>211,654</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>31/10/2023</b>	<b>31/03/2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	6,000	6,000
VAT	21,903	17,268
Obligations under finance leases and hire purchase contracts	7,147	7,147
Trade creditors	99,279	44,830
Taxes and social security	49,667	15,467
Other creditors	3,507	4,378
Loans from directors	(29,548)	1,561
Accruals	18,356	8,849
Deferred income	-	132,591
	<u>176,311</u>	<u>238,091</u>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>31/10/2023</b>	<b>31/03/2023</b>
	<b>£</b>	<b>£</b>
Bank loans	10,827	13,850
Obligations under finance leases and hire purchase contracts	6,717	10,721
	<u>17,544</u>	<u>24,571</u>

**8 Average number of employees**

During the period the average number of employees was 7 (31/03/2023: 7).

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.