

**SERVICE SCAN EVALUATIONS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Miller & Co  
Chartered Accountants  
2 Victoria Road  
Harpenden  
Hertfordshire  
AL5 4EA

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**SERVICE SCAN EVALUATIONS LIMITED**

**COMPANY INFORMATION  
for the Year Ended 31 March 2021**

**DIRECTORS:**

A L Alltimes  
Mrs A Alltimes  
Ms H V Eagles

**SECRETARY:**

Mrs A Alltimes

**REGISTERED OFFICE:**

3 The Old Brewhouse  
49 - 51 Brewhouse Hill  
Wheathampstead  
Hertfordshire  
AL4 8AN

**REGISTERED NUMBER:**

03166833 (England and Wales)

**ACCOUNTANTS:**

Miller & Co  
Chartered Accountants  
2 Victoria Road  
Harpenden  
Hertfordshire  
AL5 4EA

STATEMENT OF FINANCIAL POSITION  
31 March 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		784		9,446
<b>CURRENT ASSETS</b>					
Debtors	6	41,781		204,938	
Cash at bank and in hand		<u>56,380</u>		<u>55,551</u>	
		98,161		260,489	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>66,330</u>		<u>158,486</u>	
<b>NET CURRENT ASSETS</b>			<u>31,831</u>		<u>102,003</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			32,615		111,449
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		-		2,833
<b>NET ASSETS</b>			<u>32,615</u>		<u>108,616</u>
<b>CAPITAL AND RESERVES</b>					
Called up, paid and allotted share capital			100		100
Retained earnings			<u>32,515</u>		<u>108,516</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>32,615</u>		<u>108,616</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 March 2021**

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 16 December 2021 and were signed on its behalf by:

A L Alltimes - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2021**

**1. STATUTORY INFORMATION**

Service Scan 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.

The presentation currency of the financial statements is the Pound Sterling, rounded to the nearest £.

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Income recognition**

Income is recognised when goods/services have been delivered to customers such that risks and rewards of ownership have transferred to them.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 50% on cost and 25% on cost

**Taxation**

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**3. ACCOUNTING POLICIES - continued****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.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 24 (2020 - 23 ) .

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 1 April 2020	61,449
Additions	564
Disposals	<u>(29,475)</u>
At 31 March 2021	<u>32,538</u>
<b>DEPRECIATION</b>	
At 1 April 2020	52,003
Charge for year	1,858
Eliminated on disposal	<u>(22,107)</u>
At 31 March 2021	<u>31,754</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>784</u>
At 31 March 2020	<u>9,446</u>

The net book value of tangible fixed assets includes £NIL (2020 - £ 7,368 ) in respect of assets held under hire purchase contracts.

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

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	2,501	195,425
Other debtors	12,188	65
Tax	19,941	-
Prepayments and accrued income	<u>7,151</u>	<u>9,448</u>
	<u><b>41,781</b></u>	<u><b>204,938</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

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

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans and overdrafts	<b>1,524</b>	-
Hire purchase contracts	-	5,734
Trade creditors	<b>1,161</b>	47,494
Social security and other taxes	<b>41,690</b>	79,281
Other creditors	<b>9,214</b>	499
Accruals and deferred income	<b>12,741</b>	25,478
	<b><u>66,330</u></b>	<b><u>158,486</u></b>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2021</b>	2020
	<b>£</b>	£
Hire purchase contracts	<b><u>-</u></b>	<b><u>2,833</u></b>

**9. RELATED PARTY DISCLOSURES**

During the year the Company has paid £14,952 (2020 - £12,420) to Progressive Training Limited for administrative costs. Additionally rent of £35,330 (2020 £35,330) has been paid to Progressive Training Limited in respect of the use of a building owned by that Company. Sales of £12,055 (2020 £21,578) were made to Progressive Training Limited during the year for work carried out for that Company. The amount due to the company at year end was £2,852 (2020: £434). Mr and Mrs Alltimes are Directors and majority shareholders of Progressive Training Limited. All transactions are carried out on an arms length basis.

**10. COVID-19**

Since the start of 2020 the world was struck by the Covid-19 pandemic. This has had a significant effect on the Company's business as most clients are in the hospitality industry. The company has taken advantage of all qualifying government support available. The directors have reviewed the company's position at the balance sheet date and up to the date of signing these accounts and have concluded that there are no material post balance sheet event adjustments required to the carrying amounts of the company's assets and liabilities as a result of the pandemic. The directors anticipate that the company's business will start to recover in the later half 2021 or early 2022 when the availability of the vaccines against the pandemic will allow a broad reopening of hospitality venues although will be dependent on any new covid restrictions coming in that adversely affects the hospitality sector.



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.