

**SPECIALIST AGGREGATES LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**SPECIALIST AGGREGATES LIMITED**  
**UNAUDITED ACCOUNTS**  
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**SPECIALIST AGGREGATES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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<b>Director</b>	S C Le Chevalier
<b>Secretary</b>	S W Le Chevalier
<b>Company Number</b>	03833045 (England and Wales)
<b>Registered Office</b>	Rydal House Colton Road Rugeley Staffordshire WS15 3HF United Kingdom
<b>Accountants</b>	Martin Accountancy Services 3 St Peters Court Norbury Stafford Staffordshire ST20 0PQ

**SPECIALIST AGGREGATES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	1,000	2,500
Tangible assets	<u>5</u>	92,386	119,635
		<u>93,386</u>	<u>122,135</u>
<b>Current assets</b>			
Inventories		368,423	331,419
Debtors	<u>6</u>	72,245	68,638
Cash at bank and in hand		213,334	176,582
		<u>654,002</u>	<u>576,639</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(236,273)	(285,374)
<b>Net current assets</b>		<u>417,729</u>	<u>291,265</u>
<b>Total assets less current liabilities</b>		511,115	413,400
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(82,775)	(134,735)
<b>Provisions for liabilities</b>			
Deferred tax		(17,553)	(21,916)
<b>Net assets</b>		<u>410,787</u>	<u>256,749</u>
<b>Capital and reserves</b>			
Called up share capital		11	11
Profit and loss account		410,776	256,738
<b>Shareholders' funds</b>		<u>410,787</u>	<u>256,749</u>

For the year ending 31 August 2021 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 14 March 2022 and were signed on its behalf by

S C Le Chevalier  
Director

Company Registration No. 03833045

**SPECIALIST AGGREGATES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**1 Statutory information**

SPECIALIST AGGREGATES LIMITED is a private company, limited by shares, registered in England and Wales, registration number 03833045. The registered office is Rydal House, Colton Road, Rugeley, Staffordshire, WS15 3HF, United Kingdom.

**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 year, and also have been consistently applied within the same 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	33.3% straight line and 25% reducing balance
Motor vehicles	25% reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation and any accumulative impairment losses

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2020	30,000
At 31 August 2021	30,000
<b>Amortisation</b>	
At 1 September 2020	27,500
Charge for the year	1,500
At 31 August 2021	29,000
<b>Net book value</b>	
At 31 August 2021	1,000
At 31 August 2020	2,500

**SPECIALIST AGGREGATES LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**5 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 September 2020	375,307	16,408	391,715
Additions	7,091	-	7,091
Disposals	-	(16,408)	(16,408)
At 31 August 2021	382,398	-	382,398
<b>Depreciation</b>			
At 1 September 2020	258,462	13,618	272,080
Charge for the year	31,550	698	32,248
On disposals	-	(14,316)	(14,316)
At 31 August 2021	290,012	-	290,012
<b>Net book value</b>			
At 31 August 2021	92,386	-	92,386
At 31 August 2020	116,845	2,790	119,635

**6 Debtors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	67,787	65,042
Accrued income and prepayments	4,458	3,596
	72,245	68,638

**7 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	19,925	31,789
VAT	14,265	47,556
Trade creditors	144,024	151,651
Taxes and social security	47,949	9,236
Other creditors	10,110	41,866
Accruals	-	3,276
	236,273	285,374

**8 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	82,775	134,735

**9 Average number of employees**

During the year the average number of employees was 11 (2020: 10).

