

**REGISTERED NUMBER: 04345310 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019**

**FOR**

**3A MANUFACTURING LTD**

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FOR THE YEAR ENDED 31 AUGUST 2019**

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**3A MANUFACTURING LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**DIRECTORS:**

C Morris  
Mrs C Morris

**REGISTERED OFFICE:**

21 Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7PE

**REGISTERED NUMBER:**

04345310 (England and Wales)

**ACCOUNTANTS:**

Chorus Accounting Limited  
Cavendish Suite  
Saxon Centre  
11 Bargates  
Christchurch  
Dorset  
BH23 1PZ

**3A MANUFACTURING LTD (REGISTERED NUMBER: 04345310)**

**BALANCE SHEET  
31 AUGUST 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	19,526	26,471
<b>CURRENT ASSETS</b>			
Stocks		18,375	18,625
Debtors	5	249,548	116,910
Cash at bank and in hand		<u>304,115</u>	<u>377,472</u>
		572,038	513,007
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(106,220)</u>	<u>(97,908)</u>
<b>NET CURRENT ASSETS</b>		<u>465,818</u>	<u>415,099</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		485,344	441,570
<b>PROVISIONS FOR LIABILITIES</b>		<u>(3,047)</u>	<u>(4,221)</u>
<b>NET ASSETS</b>		<u>482,297</u>	<u>437,349</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>482,197</u>	<u>437,249</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>482,297</u>	<u>437,349</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 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 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.
- (b)

The notes form part of these financial statements

**3A MANUFACTURING LTD (REGISTERED NUMBER: 04345310)**

**BALANCE SHEET - continued**  
**31 AUGUST 2019**

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 27 May 2020 and were signed on its behalf by:

C Morris - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

**1. STATUTORY INFORMATION**

3a Manufacturing Ltd 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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**2. ACCOUNTING POLICIES - continued**

**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.

**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.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2018 - 8 ) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 September 2018 and 31 August 2019	<u>104,203</u>	<u>2,063</u>	<u>8,995</u>	<u>115,261</u>
<b>DEPRECIATION</b>				
At 1 September 2018	79,377	1,618	7,795	88,790
Charge for year	<u>6,208</u>	<u>437</u>	<u>300</u>	<u>6,945</u>
At 31 August 2019	<u>85,585</u>	<u>2,055</u>	<u>8,095</u>	<u>95,735</u>
<b>NET BOOK VALUE</b>				
At 31 August 2019	<u>18,618</u>	<u>8</u>	<u>900</u>	<u>19,526</u>
At 31 August 2018	<u>24,826</u>	<u>445</u>	<u>1,200</u>	<u>26,471</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	119,086	116,448
Other debtors	<u>130,462</u>	<u>462</u>
	<u>249,548</u>	<u>116,910</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	54,787	58,289
Tax	30,263	36,226
Social security and other taxes	2,732	2,071
VAT	16,662	4
Other creditors	691	-
No description	-	233
Accruals and deferred income	<u>1,085</u>	<u>1,085</u>
	<u>106,220</u>	<u>97,908</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2019 and 31 August 2018:

	<b>2019</b>	2018
	<b>£</b>	£
<b>C Morris</b>		
Balance outstanding at start of year	-	-
Amounts advanced	<b>130,000</b>	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u><b>130,000</b></u>	<u>-</u>

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is C Morris.

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.