

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
A&S MECHANICAL LIMITED**

Ashford Green Limited  
Electric House  
Ninian Way  
Wilnecote  
Tamworth  
Staffordshire  
B77 5DE

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**A&S MECHANICAL LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**DIRECTORS:**

T Lowe  
J A M Clayton  
E McFarlane

**SECRETARY:**

**REGISTERED OFFICE:**

32 Royal Scot Road  
Derby  
Derbyshire  
DE24 8AJ

**REGISTERED NUMBER:**

05616560 (England and Wales)

**ACCOUNTANTS:**

Ashford Green Limited  
Electric House  
Ninian Way  
Wilnecote  
Tamworth  
Staffordshire  
B77 5DE

**A&S MECHANICAL LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
A&S MECHANICAL LIMITED**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2021 set out on pages two to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Ashford Green Limited  
Electric House  
Ninian Way  
Wilnecote  
Tamworth  
Staffordshire  
B77 5DE

5 April 2022

**BALANCE SHEET**  
**31 AUGUST 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		16,134		20,352
<b>CURRENT ASSETS</b>					
Debtors	5	667,176		489,635	
Cash at bank		<u>450,443</u>		<u>218,163</u>	
		1,117,619		707,798	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>584,108</u>		<u>182,130</u>	
<b>NET CURRENT ASSETS</b>			<u>533,511</u>		<u>525,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>549,645</u>		<u>546,020</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings	8	<u>549,643</u>		<u>546,018</u>	
<b>SHAREHOLDERS' FUNDS</b>			<u>549,645</u>		<u>546,020</u>

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

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

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 5 April 2022 and were signed on its behalf by:

T Lowe - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**1. STATUTORY INFORMATION**

A&S Mechanical 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.

**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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2020 - 10) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2020	8,940	10,197	127,057	10,888	157,082
Additions	-	-	-	325	325
Disposals	-	-	(19,250)	-	(19,250)
At 31 August 2021	<u>8,940</u>	<u>10,197</u>	<u>107,807</u>	<u>11,213</u>	<u>138,157</u>
<b>DEPRECIATION</b>					
At 1 September 2020	8,639	6,992	110,211	10,888	136,730
Charge for year	42	401	1,834	54	2,331
Eliminated on disposal	-	-	(17,038)	-	(17,038)
At 31 August 2021	<u>8,681</u>	<u>7,393</u>	<u>95,007</u>	<u>10,942</u>	<u>122,023</u>
<b>NET BOOK VALUE</b>					
At 31 August 2021	<u>259</u>	<u>2,804</u>	<u>12,800</u>	<u>271</u>	<u>16,134</u>
At 31 August 2020	<u>301</u>	<u>3,205</u>	<u>16,846</u>	<u>-</u>	<u>20,352</u>

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

	2021 £	2020 £
Trade debtors	607,299	469,922
Other debtors	<u>59,877</u>	<u>19,713</u>
	<u>667,176</u>	<u>489,635</u>

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

	2021 £	2020 £
Bank loans and overdrafts	108	-
Trade creditors	540,385	103,028
Amounts owed to group undertakings	1,267	9,324
Taxation and social security	5,620	63,391
Other creditors	<u>36,728</u>	<u>6,387</u>
	<u>584,108</u>	<u>182,130</u>

Included within other creditors is an amount due to the director of £368 (2020: £165).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	28,322	29,183
Between one and five years	39,693	15,317
	<u>68,015</u>	<u>44,500</u>

**8. RESERVES**

	Retained earnings £
At 1 September 2020	546,018
Profit for the year	228,625
Dividends	(225,000)
At 31 August 2021	<u>549,643</u>

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.