

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020**

**FOR**

**A & M KITCHEN MANUFACTURING LTD**

Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

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FOR THE YEAR ENDED 30 APRIL 2020**

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**A & M KITCHEN MANUFACTURING LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2020**

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**DIRECTORS:**

Ms A Poole  
Mr M Pearman

**SECRETARY:**

Ms A Poole

**REGISTERED OFFICE:**

Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

**BUSINESS ADDRESS:**

Unit 8, Bridge Street  
Bailie Gate Industrial Estate  
Sturminster Marshall  
Wimborne  
Dorset  
BH21 4DB

**REGISTERED NUMBER:**

07211096 (England and Wales)

**ACCOUNTANTS:**

Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

**BALANCE SHEET**  
**30 APRIL 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		13,997		15,048
<b>CURRENT ASSETS</b>					
Stocks		27,291		38,863	
Debtors	5	14,059		29,678	
Cash at bank		<u>160,191</u>		<u>217,973</u>	
		201,541		286,514	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>66,513</u>		<u>132,782</u>	
<b>NET CURRENT ASSETS</b>			<u>135,028</u>		<u>153,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			149,025		168,780
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,659</u>		<u>2,953</u>
<b>NET ASSETS</b>			<u><u>146,366</u></u>		<u><u>165,827</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>146,364</u>		<u>165,825</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>146,366</u></u>		<u><u>165,827</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 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)

**BALANCE SHEET - continued**  
**30 APRIL 2020**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15 July 2020 and were signed on its behalf by:

Ms A Poole - Director

Mr M Pearman - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**1. STATUTORY INFORMATION**

A & M Kitchen 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 represents amounts received for the manufacture of kitchen units.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Motor Vehicles - 25% Reducing Balance

Fixtures & Fittings - 25% Reducing Balance

Plant & Machinery - 25% 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 Statement of Income and Retained Earnings, 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2020

## 2. 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.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2019 - 9) .

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Office equipment £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 May 2019	46,481	8,088	9,500	64,069
Additions	1,100	2,815	-	3,915
At 30 April 2020	<u>47,581</u>	<u>10,903</u>	<u>9,500</u>	<u>67,984</u>
<b>DEPRECIATION</b>				
At 1 May 2019	37,452	7,413	4,156	49,021
Charge for year	2,532	1,098	1,336	4,966
At 30 April 2020	<u>39,984</u>	<u>8,511</u>	<u>5,492</u>	<u>53,987</u>
<b>NET BOOK VALUE</b>				
At 30 April 2020	<u>7,597</u>	<u>2,392</u>	<u>4,008</u>	<u>13,997</u>
At 30 April 2019	<u>9,029</u>	<u>675</u>	<u>5,344</u>	<u>15,048</u>

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

	2020 £	2019 £
Trade debtors	1,104	21,769
Other debtors	<u>12,955</u>	<u>7,909</u>
	<u>14,059</u>	<u>29,678</u>

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

	2020 £	2019 £
Trade creditors	23,276	45,651
Taxation and social security	23,452	53,313
Other creditors	<u>19,785</u>	<u>33,818</u>
	<u>66,513</u>	<u>132,782</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.