

**A.R.M. ENGINEERING SERVICES LIMITED**  
**Unaudited Financial Statements**  
**For the financial year ended 31 August 2021**  
**Pages for filing with the registrar**

**A.R.M. ENGINEERING SERVICES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial year ended 31 August 2021**

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**A.R.M. ENGINEERING SERVICES LIMITED**  
**COMPANY INFORMATION**  
**For the financial year ended 31 August 2021**

<b>DIRECTOR</b>	Andrew Robert Moir
<b>REGISTERED OFFICE</b>	3 Craigievar Crescent Ellon AB41 9FE United Kingdom
<b>COMPANY NUMBER</b>	SC430485(Scotland)
<b>ACCOUNTANT</b>	Acumen Accountants & Advisors Limited Acumen House Grange Road Peterhead AB42 1WN

**ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF  
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A.R.M. ENGINEERING SERVICES LIMITED  
For the financial year ended 31 August 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A.R.M. Engineering Services Limited for the financial year ended 31 August 2021 which comprises the Balance Sheet and the related notes 1 to 8 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

It is your duty to ensure that A.R.M. Engineering Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A.R.M. Engineering Services Limited. You consider that A.R.M. Engineering Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of A.R.M. Engineering Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

This report is made solely to the Director of A.R.M. Engineering Services Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of A.R.M. Engineering Services Limited and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A.R.M. Engineering Services Limited and its Director as a body for our work or for this report.

Acumen Accountants & Advisors Limited  
Accountants

Acumen House  
Grange Road  
Peterhead  
AB42 1WN

08 November 2021

**A.R.M. ENGINEERING SERVICES LIMITED**  
**BALANCE SHEET**  
**As at 31 August 2021**

		<b>2021</b>	<b>2020</b>
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	3	0	486
		<b>0</b>	<b>486</b>
<b>Current assets</b>			
Debtors	4	1,038	5,242
Cash at bank and in hand	5	3,726	26,329
		<b>4,764</b>	<b>31,571</b>
<b>Creditors</b>			
Amounts falling due within one year	6	( 4,663)	( 11,622)
<b>Net current assets</b>		<b>101</b>	<b>19,949</b>
<b>Total assets less current liabilities</b>		<b>101</b>	<b>20,435</b>
<b>Net assets</b>		<b>101</b>	<b>20,435</b>
<b>Capital and reserves</b>			
Called-up share capital	7	100	100
Profit and loss account		1	20,335
<b>Total shareholders' funds</b>		<b>101</b>	<b>20,435</b>

For the financial 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.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of A.R.M. Engineering Services Limited (registered number: SC430485) were approved and authorised for issue by the Director on 08 November 2021. They were signed on its behalf by:

Andrew Robert Moir  
Director

**A.R.M. ENGINEERING SERVICES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial year ended 31 August 2021**

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

A.R.M. Engineering Services Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is 3 Craigievar Crescent, Ellon, AB41 9FE, , United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

### **Going concern**

In 2021 the director made the decision that the Company would cease trading.. As a result the financial statements have been prepared on a basis other than the going concern basis of preparation. The directors have included in the financial statements any provision for future costs of terminating the business, which were committed to at the balance sheet date and where appropriate the Company's assets have been written down to their net realisable value.

### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable excluding discounts, rebates, value added tax and other sales taxes.

### **Taxation**

#### *Current tax*

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.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a reducing balance basis over its expected useful life, as follows:

Plant and machinery	25	%	Reducing balance
Computer equipment	25	%	Reducing balance

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**A.R.M. ENGINEERING SERVICES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 August 2021

**2. Employees**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including the director	1	1

**3. Tangible assets**

	<b>Plant and machinery</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 01 September 2020	110	1,866	1,976
Disposals	( 110)	( 1,866)	( 1,976)
<b>At 31 August 2021</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Accumulated depreciation</b>			
At 01 September 2020	90	1,400	1,490
Charge for the financial year	5	116	121
Disposals	( 95)	( 1,516)	( 1,611)
<b>At 31 August 2021</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net book value</b>			
<b>At 31 August 2021</b>	<b>0</b>	<b>0</b>	<b>0</b>
At 31 August 2020	<b>20</b>	<b>466</b>	<b>486</b>

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	0	4,818
Amounts owed by director	1,038	0
Prepayments	0	424
	<b>1,038</b>	<b>5,242</b>

**5. Cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	3,726	26,329

**A.R.M. ENGINEERING SERVICES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 August 2021

**6. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts owed to director	0	677
Corporation tax	4,486	10,899
Other taxation and social security	177	46
	<b>4,663</b>	<b>11,622</b>

**7. Called-up share capital**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called-up and fully-paid</b>		
100 Ordinary shares of £ 1.00 each	100	100

**8. Related party transactions**

**Transactions with the entity's director**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
As at 31 August 2021 there was a directors loan balance due from a Director	(1,038)	677

**Advances**

An advance for a loan was made to the director on 31 August 2021 for £62,354, the conditions are that this loan is interest free and there is no fixed repayment period. £60,639 has been repaid.

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.