

REG OF COMPANIES

Registered number  
01223158

Adolph Numerical Controls Limited

Unaudited Filleted Accounts

31 March 2017

THOMAS DAVID

Chartered Accountants

FRIDAY



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COMPANIES HOUSE

**Adolph Numerical Controls Limited****Registered number:** 01223158**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	3	134	179
<b>Current assets</b>			
Stocks		15,750	24,800
Debtors	4	1,789	5,127
Cash at bank and in hand		-	136
		<u>17,539</u>	<u>30,063</u>
<b>Creditors: amounts falling due within one year</b>	5	(22,242)	(22,109)
<b>Net current (liabilities)/assets</b>		<u>(4,703)</u>	<u>7,954</u>
<b>Net (liabilities)/assets</b>		<u>(4,569)</u>	<u>8,133</u>
<b>Capital and reserves</b>			
Called up share capital		1,001	1,001
Profit and loss account		(5,570)	7,132
<b>Shareholder's funds</b>		<u>(4,569)</u>	<u>8,133</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



E R W Adolph  
Director

Approved by the board on 11 December 2017

**Adolph Numerical Controls Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Motor vehicles	over 5 years

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Adolph Numerical Controls Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>		<b>2017 Number</b>	<b>2016 Number</b>
Average number of persons employed by the company		<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>			
	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2016	<u>18,362</u>	<u>5,895</u>	<u>24,257</u>
At 31 March 2017	<u>18,362</u>	<u>5,895</u>	<u>24,257</u>
<b>Depreciation</b>			
At 1 April 2016	18,253	5,825	24,078
Charge for the year	<u>27</u>	<u>18</u>	<u>45</u>
At 31 March 2017	<u>18,280</u>	<u>5,843</u>	<u>24,123</u>
<b>Net book value</b>			
At 31 March 2017	<u>82</u>	<u>52</u>	<u>134</u>
At 31 March 2016	<u>109</u>	<u>70</u>	<u>179</u>
<b>4 Debtors</b>		<b>2017 £</b>	<b>2016 £</b>
Trade debtors		1,652	4,001
Other debtors		<u>137</u>	<u>1,126</u>
		<u>1,789</u>	<u>5,127</u>

**Adolph Numerical Controls Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	6,482	6,816
Trade creditors	3,692	9,686
Other creditors	12,068	5,607
	<u>22,242</u>	<u>22,109</u>

**6 Related party transactions**

During the year, Mr Adolph, director, loaned the company money with no set repayment date or interest payable. The amount owed to the director at the year end was £6,535 (2016: £87).

The director recognises that the company has an insolvent balance sheet and confirms that he will support the company personally until it is in a solvent position again.

**7 Controlling party**

E R W Adolph is the controlling party by virtue of his shareholding.

**8 Other information**

Adolph Numerical Controls Limited is a private company limited by shares and incorporated in England. Its registered office is:

15 Oakhill Drive  
 Welwyn  
 Herts  
 AL6 9NW