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**COUNTY ARCHITECTURAL ALUMINIUM LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2022**

**COUNTY ARCHITECTURAL ALUMINIUM LIMITED**  
**REGISTERED NUMBER: 02583029**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	27,254	20,705
		<u>27,254</u>	<u>20,705</u>
<b>Current assets</b>			
Stocks		169,172	72,939
Debtors: amounts falling due within one year	5	139,798	190,473
Cash at bank and in hand	6	92,131	228,201
		<u>401,101</u>	<u>491,613</u>
Creditors: amounts falling due within one year	7	(186,926)	(224,444)
<b>Net current assets</b>		<u>214,175</u>	<u>267,169</u>
<b>Total assets less current liabilities</b>		<u>241,429</u>	<u>287,874</u>
<b>Net assets</b>		<u><u>241,429</u></u>	<u><u>287,874</u></u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss account		241,425	287,870
		<u><u>241,429</u></u>	<u><u>287,874</u></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

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COUNTY ARCHITECTURAL ALUMINIUM LIMITED  
REGISTERED NUMBER: 02583029

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BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2022

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**G D Bundy**

Director

Date: 21 March 2023

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

County Architectural Aluminium Limited is a private company, limited by shares and registered in England and Wales. The address of the registered office is Radius House, 51 Clarendon Road, Watford, Herts. WD17 1HP.

The principal activity is that of Double Glazing firm.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

**2.4 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. The grants relate to the Council COVID 19 support of £10,000 and the Furlough Scheme of £13,246 in 2021.

Grants of a revenue nature are recognised in the Statement of Income and Retained Earnings in the same period as the related expenditure.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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**2. Accounting policies (continued)**

**2.5 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.6 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.7 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.8 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Plant & machinery	-	25%
Motor vehicles	-	25%
Fixtures & fittings	-	25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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**2. Accounting policies (continued)**

**2.9 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a SELECT OR ENTER METHOD basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.10 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.11 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.12 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.13 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 5 (2021 - 5).

COUNTY ARCHITECTURAL ALUMINIUM LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

4. Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Fixtures & fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2021	33,884	26,849	16,304	77,037
Additions	-	14,499	1,375	15,874
At 31 March 2022	33,884	41,348	17,679	92,911
<b>Depreciation</b>				
At 1 April 2021	32,476	10,257	13,599	56,332
Charge for the year on owned assets	498	7,773	1,054	9,325
At 31 March 2022	32,974	18,030	14,653	65,657
<b>Net book value</b>				
At 31 March 2022	910	23,318	3,026	27,254
<b>At 31 March 2021</b>	1,408	16,592	2,705	20,705

5. Debtors

	2022 £	2021 £
Trade debtors	81,744	149,437
Other debtors	45,673	29,217
Prepayments and accrued income	12,381	11,819
	<u>139,798</u>	<u>190,473</u>

6. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	92,131	228,201
	<u>92,131</u>	<u>228,201</u>

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COUNTY ARCHITECTURAL ALUMINIUM LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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7. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	106,909	134,512
Corporation tax	585	22,407
Other taxation and social security	9,083	5,302
Other creditors	67,179	58,846
Accruals and deferred income	3,170	3,377
	<u>186,926</u>	<u>224,444</u>

8. Pension commitments

The company operates an autoenrolment pension fund the assets of which are held externally.



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.