

**ACCS Technologies Limited**

**Unaudited Financial Statements for the Year Ended 30 September 2023**

Aggarwal & Co Limited  
Chartered Accountants  
5 London Road  
Rainham  
Gillingham  
Kent  
ME8 7RG

**Contents of the Financial Statements  
for the Year Ended 30 September 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**ACCS Technologies Limited**  
**Company Information**  
**for the Year Ended 30 September 2023**

**DIRECTOR:** S D Field

**REGISTERED OFFICE:** 2 Valley Road  
Gillingham  
Kent  
ME7 2EU

**REGISTERED NUMBER:** 09216187 (England and Wales)

**ACCOUNTANTS:** Aggarwal & Co Limited  
Chartered Accountants  
5 London Road  
Rainham  
Gillingham  
Kent  
ME8 7RG

Statement of Financial Position  
30 September 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		6		204
<b>CURRENT ASSETS</b>					
Debtors	5	9,450		9,240	
Cash at bank		<u>112,774</u>		<u>107,693</u>	
		122,224		116,933	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>22,831</u>		<u>19,514</u>	
<b>NET CURRENT ASSETS</b>			<u>99,393</u>		<u>97,419</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>99,399</u>		<u>97,623</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>40</u>		<u>39</u>
<b>NET ASSETS</b>			<u><u>99,359</u></u>		<u><u>97,584</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			150		150
Retained earnings			<u>99,209</u>		<u>97,434</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>99,359</u></u>		<u><u>97,584</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

**Statement of Financial Position - continued**  
**30 September 2023**

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 director and authorised for issue on 1 February 2024 and were signed by:

S D Field - Director

**Notes to the Financial Statements  
for the Year Ended 30 September 2023**

**1. STATUTORY INFORMATION**

ACCS Technologies 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.

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.

**Income recognition**

Income represents the fair value of consideration received or receivable derived from the provision of goods and services to customers during the year (excluding value added tax) and is recognised when the company becomes entitled to it, usually on the rendering of an invoice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

**Financial instruments**

The Company enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties. Basic financial instruments are recognised at amortised 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**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 30 September 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1 ) .

4. **TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 October 2022  
and 30 September 2023

1,189

**DEPRECIATION**

At 1 October 2022  
Charge for year  
At 30 September 2023

985

198

1,183

**NET BOOK VALUE**

At 30 September 2023  
At 30 September 2022

6

204

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

2023	2022
£	£
Trade debtors	
<u>9,450</u>	<u>9,240</u>

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

	2023	2022
	£	£
Taxation and social security	19,166	15,333
Other creditors	<u>3,665</u>	<u>4,181</u>
	<u>22,831</u>	<u>19,514</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.