

REGISTERED NUMBER: 09245641 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2021

for

Andrews Enforcement Limited

Contents of the Financial Statements
for the Year Ended 31 August 2021

	Page
Company Information	1
Abridged Balance Sheet	2
Statement of Changes in Equity	4
Notes to the Financial Statements	5

Andrews Enforcement Limited

Company Information
for the Year Ended 31 August 2021

DIRECTORS:

A R Moss
Mrs L P Moss

REGISTERED OFFICE:

Suite 207, Devonshire House
Manor Way
Borehamwood
Hertfordshire
WD6 1QQ

REGISTERED NUMBER:

09245641 (England and Wales)

ACCOUNTANTS:

Philip Gale & Co
Suite 207, Devonshire House
Manor Way
Borehamwood
Hertfordshire
WD6 1QQ

Abridged Balance Sheet
31 August 2021

	Notes	31.8.21 £	£	31.8.20 £	£
FIXED ASSETS					
Intangible assets	4		30,000		40,000
Tangible assets	5		<u>1,543</u>		<u>1,449</u>
			31,543		41,449
CURRENT ASSETS					
Debtors		129		480	
Cash at bank and in hand		<u>25,659</u>		<u>28,966</u>	
		25,788		29,446	
CREDITORS					
Amounts falling due within one year		<u>24,963</u>		<u>29,305</u>	
NET CURRENT ASSETS			<u>825</u>		<u>141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			32,368		41,590
CREDITORS					
Amounts falling due after more than one year	6		(25,000)		(25,000)
PROVISIONS FOR LIABILITIES			<u>(293)</u>		<u>(275)</u>
NET ASSETS			<u>7,075</u>		<u>16,315</u>

The notes form part of these financial statements

Abridged Balance Sheet - continued
31 August 2021

	Notes	31.8.21 £	£	31.8.20 £	£
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings	7		7,073		16,313
SHAREHOLDERS' FUNDS			<u>7,075</u>		<u>16,315</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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
- (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.

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 November 2021 and were signed on its behalf by:

A R Moss - Director

Statement of Changes in Equity
for the Year Ended 31 August 2021

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 September 2019	2	29,828	29,830
Changes in equity			
Dividends	-	(20,000)	(20,000)
Total comprehensive income	-	6,485	6,485
Balance at 31 August 2020	2	16,313	16,315
Changes in equity			
Dividends	-	(57,000)	(57,000)
Total comprehensive income	-	47,760	47,760
Balance at 31 August 2021	2	7,073	7,075

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. Statutory information

Andrews Enforcement 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.

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.

Despite challenging trading conditions continuing due to Covid-19, the directors are pleased with the results for the year. They remain aware of the increased business risk associated with the current uncertainties, but remain confident that the business will survive and consider it appropriate to prepare these accounts on a going concern basis.

Significant judgements and estimates

The ability for the company to continue as a going concern is based on the director's judgement and estimate of the company's future trading performance. With the current level of uncertainty regarding the further impact of Covid-19 on the economy, there is a greater risk to the business than usual.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Plant and machinery etc - 25% on reducing balance

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

2. **Accounting policies - continued**

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 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.

3. **Employees and directors**

The average number of employees during the year was 2 (2020 - 2) .

4. **Intangible fixed assets**

	Totals £
COST	
At 1 September 2020 and 31 August 2021	<u>100,000</u>
AMORTISATION	
At 1 September 2020	60,000
Amortisation for year	<u>10,000</u>
At 31 August 2021	<u>70,000</u>
NET BOOK VALUE	
At 31 August 2021	<u>30,000</u>
At 31 August 2020	<u>40,000</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

5. **Tangible fixed assets**

	Totals £
COST	
At 1 September 2020	3,757
Additions	608
At 31 August 2021	<u>4,365</u>
DEPRECIATION	
At 1 September 2020	2,308
Charge for year	514
At 31 August 2021	<u>2,822</u>
NET BOOK VALUE	
At 31 August 2021	<u>1,543</u>
At 31 August 2020	<u>1,449</u>

6. **Creditors: amounts falling due after more than five years**

	31.8.21 £	31.8.20 £
Repayable by instalments		
Bank loans payable over more than 5 years by instalment	<u>25,000</u>	<u>25,000</u>
	<u>25,000</u>	<u>25,000</u>

7. **Reserves**

	Retained earnings £
At 1 September 2020	16,313
Profit for the year	47,760
Dividends	<u>(57,000)</u>
At 31 August 2021	<u>7,073</u>

8. **Related party disclosures**

Included within other creditors are amount due to the directors, A R Moss and Mrs L P Moss. These are £1,629 (2020: £10,378) and £1,629 (2020: £10,378) respectively.

9. **Ultimate controlling party**

The ultimate controlling interest is held jointly by A R Moss and Mrs L P Moss, the directors and shareholders of the company.

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.