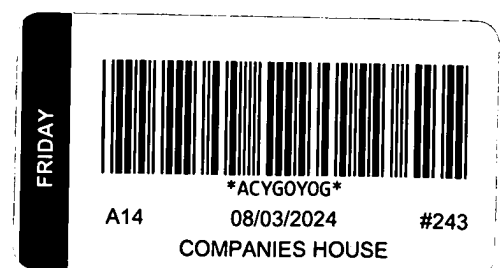


**A TECH HEATING LIMITED
REVISED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**



**A TECH HEATING LIMITED
REVISED UNAUDITED ACCOUNTS
CONTENTS**

| | Page |
|---------------------------------|-------------|
| Company information | 3 |
| Accountants' report | 4 |
| Statement of financial position | 5 |
| Notes to the accounts | 6 |

**A TECH HEATING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

| | |
|--------------------------|---|
| Director | P Yerneni |
| Company Number | SC208281 (Scotland) |
| Registered Office | 26 Deerdykes View Westfield Industrial Estate Cumbernauld Glasgow G68 9HN |
| Accountants | Taxman Solutions 42 Hayston Road Cumbernauld Glasgow G68 0BS |

A TECH HEATING LIMITED ACCOUNTANTS' REPORT

Accountants' report to the director of A Tech Heating Limited on the preparation of the unaudited statutory accounts for the year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Tech Heating Limited for the year ended 31 March 2022 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of A Tech Heating Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of A Tech Heating Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Tech Heating Limited and its Board of Directors as a body for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the accounts of A Tech Heating 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 accounts.

Taxman Solutions

42 Hayston Road
Cumbernauld
Glasgow
G68 0BS

25 January 2024

A TECH HEATING LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

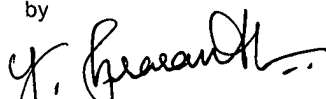
| | Notes | 2022 £ | 2021 £ |
|--|-------|----------------|---------------|
| Fixed assets | | | |
| Tangible assets | 4 | 19,371 | 58 |
| Current assets | | | |
| Inventories | | 12,606 | 44,096 |
| Debtors | 5 | 42,106 | 39,511 |
| Cash at bank and in hand | | 59,349 | 16,239 |
| | | <u>114,061</u> | <u>99,846</u> |
| Creditors: amounts falling due within one year | 6 | (86,202) | (45,163) |
| Net current assets | | <u>27,859</u> | <u>54,683</u> |
| Total assets less current liabilities | | <u>47,230</u> | <u>54,741</u> |
| Creditors: amounts falling due after more than one year | 7 | (32,685) | (29,500) |
| Net assets | | <u>14,545</u> | <u>25,241</u> |
| Capital and reserves | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | 14,445 | 25,141 |
| Shareholders' funds | | <u>14,545</u> | <u>25,241</u> |

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 25 January 2024 and were signed on its behalf by


R Yemeni
Director

Company Registration No. SC208281

A TECH HEATING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory information

A Tech Heating Limited is a private company, limited by shares, registered in Scotland, registration number SC208281. The registered office is 26 Deerdrykes View, Westfield Industrial Estate, Cumbernauld, Glasgow, G68 9HN.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

Revised Accounts

The company presents their revised accounts for the year ended 31 March 2022. These accounts replace the accounts previously filed and are now the company's Statutory Accounts for the year ended 31 March 2022. They have been prepared as at the date of the original accounts.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

| | |
|-------------------|----------------------------|
| Plant & machinery | 25% Straight Line basis |
| Motor vehicles | 25% Reducing Balance basis |

4 Tangible fixed assets

| | Plant & machinery | Motor vehicles | Total |
|--------------------------|----------------------------------|---------------------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| At 1 April 2021 | 33,663 | 19,454 | 53,117 |
| Additions | 167 | 21,995 | 22,162 |
| Disposals | (11,766) | (19,204) | (30,970) |
| At 31 March 2022 | 22,064 | 22,245 | 44,309 |
| Depreciation | | | |
| At 1 April 2021 | 35,575 | 17,484 | 53,059 |
| Charge for the year | 42 | 2,749 | 2,791 |
| Surplus on revaluation | (1,912) | 1,911 | (1) |
| On disposals | (11,766) | (19,145) | (30,911) |
| At 31 March 2022 | 21,939 | 2,999 | 24,938 |
| Net book value | | | |
| At 31 March 2022 | 125 | 19,246 | 19,371 |
| At 31 March 2021 | (1,912) | 1,970 | 58 |

A TECH HEATING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

| 5 Debtors | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year | | |
| VAT | 10,842 | - |
| Trade debtors | 31,264 | 39,511 |
| | <u>42,106</u> | <u>39,511</u> |
| 6 Creditors: amounts falling due within one year | 2022 | 2021 |
| | £ | £ |
| Bank loans and overdrafts | 6,000 | 500 |
| VAT | - | 6,013 |
| Obligations under finance leases and hire purchase contracts | 4,979 | - |
| Trade creditors | 71,927 | 21,118 |
| Taxes and social security | 658 | 10,109 |
| Other creditors | 978 | 552 |
| Loans from directors | 210 | (678) |
| Accruals | 1,450 | 7,549 |
| | <u>86,202</u> | <u>45,163</u> |
| 7 Creditors: amounts falling due after more than one year | 2022 | 2021 |
| | £ | £ |
| Bank loans | 20,239 | 29,500 |
| Obligations under finance leases and hire purchase contracts | 12,446 | - |
| | <u>32,685</u> | <u>29,500</u> |

8 Average number of employees

During the year the average number of employees was 6 (2021: 6).