

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**FOR**  
**AIRCRAFT PRODUCTION TOOLING CO. LIMITED**

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FOR THE YEAR ENDED 30 JUNE 2022

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**AIRCRAFT PRODUCTION TOOLING CO. LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2022**

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**DIRECTOR:** Mrs P A Blunt

**REGISTERED OFFICE:** Fourth Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire  
GL50 3PR

**REGISTERED NUMBER:** 00610060 (England and Wales)

**ACCOUNTANTS:** Crowe U.K. LLP  
4th Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire  
GL50 3PR

BALANCE SHEET  
30 JUNE 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Investment property	4	615,000	615,000
<b>CURRENT ASSETS</b>			
Debtors	5	5,530	4,017
Cash at bank		<u>6,845</u>	<u>20,896</u>
		12,375	24,913
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(14,285)</u>	<u>(22,776)</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(1,910)</u>	<u>2,137</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		613,090	617,137
<b>PROVISIONS FOR LIABILITIES</b>	7	<u>(145,420)</u>	<u>(145,420)</u>
<b>NET ASSETS</b>		<u><u>467,670</u></u>	<u><u>471,717</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	1,100	1,100
Revaluation reserve	9	458,691	458,691
Retained earnings		<u>7,879</u>	<u>11,926</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>467,670</u></u>	<u><u>471,717</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

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

The financial statements were approved by the director and authorised for issue on 29 March 2023 and were signed by:

Mrs P A Blunt - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**1. STATUTORY INFORMATION**

Aircraft Production Tooling Co. 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.

The company has cash resources and has no requirement for external funding. The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The director continues to believe the going concern basis of accounting is appropriate in preparing the annual financial statements.

**Turnover**

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

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantially enacted at the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

<b>4. INVESTMENT PROPERTY</b>			<b>Total £</b>
<b>FAIR VALUE</b>			
At 1 July 2021			
and 30 June 2022			<b>615,000</b>
<b>NET BOOK VALUE</b>			
At 30 June 2022			<b>615,000</b>
At 30 June 2021			<b>615,000</b>
<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade debtors		5,330	-
Other debtors		200	4,017
		<u>5,530</u>	<u>4,017</u>
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade creditors		3,336	2,556
Taxation and social security		8,668	7,720
Other creditors		2,281	12,500
		<u>14,285</u>	<u>22,776</u>
<b>7. PROVISIONS FOR LIABILITIES</b>			
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Deferred tax		<u>145,420</u>	<u>145,420</u>
			<b>Deferred tax</b>
			<b>£</b>
Balance at 1 July 2021			<u>145,420</u>
Balance at 30 June 2022			<u>145,420</u>
<b>8. CALLED UP SHARE CAPITAL</b>			
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	
			<b>2022</b>
			<b>£</b>
1,000	Ordinary	1	1,000
100	A deferred non voting	1	100
			<u>1,100</u>
			<u>1,100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022

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9.	<b>RESERVES</b>	<b>Revaluation reserve £</b>
At 1 July 2021 and 30 June 2022		<u><b>458,691</b></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.