

REGISTERED NUMBER: 02321615 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 March 2019
for
A.c.r. Batching Systems (UK) Limited

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for the year ended 31 March 2019**

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A.c.r. Batching Systems (UK) Limited

**Company Information
for the year ended 31 March 2019**

DIRECTOR: C Roberts

SECRETARY: C Roberts

REGISTERED OFFICE: 64 Brown Avenue
Church Lawton
Stoke On Trent
Staffordshire
ST7 3EP

REGISTERED NUMBER: 02321615 (England and Wales)

ACCOUNTANTS: Banks Sheridan
Datum House
Electra Way
Crewe
Cheshire
CW1 6ZF

Statement of Financial Position
31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	5	965	1,135
CURRENT ASSETS			
Debtors	6	2,702	47,005
Cash at bank		<u>35,027</u>	<u>30,104</u>
		37,729	77,109
CREDITORS			
Amounts falling due within one year	7	<u>(5,692)</u>	<u>(59,127)</u>
NET CURRENT ASSETS		<u>32,037</u>	<u>17,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,002	19,117
PROVISIONS FOR LIABILITIES	8	<u>(420)</u>	<u>(420)</u>
NET ASSETS		<u><u>32,582</u></u>	<u><u>18,697</u></u>
CAPITAL AND RESERVES			
Called up share capital		125,000	125,000
Retained earnings		<u>(92,418)</u>	<u>(106,303)</u>
SHAREHOLDERS' FUNDS		<u><u>32,582</u></u>	<u><u>18,697</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

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 Comprehensive Income has not been delivered.

The financial statements were approved by the director on 23 December 2019 and were signed by:

C Roberts - Director

**Notes to the Financial Statements
for the year ended 31 March 2019**

1. STATUTORY INFORMATION

A.c.r. Batching Systems (UK) Limited ('The Company') is primarily engaged in concrete batching machinery supplies.

The company is a private company limited by shares and is incorporated in England and Wales. The address of the principal place of business and of the registered office is 64 Brown Avenue, Church Lawton, Stoke On Trent, Staffordshire, ST7 3EP. The registered number can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Summary of significant accounting policies

The principle 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.

Basis of preparation

The financial statements are prepared on the going concern basis under the historical cost convention and comply with the United Kingdom Accounting Standards and Companies Act 2006.

Going concern

No other material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the director.

On this basis the director considers it appropriate to prepare the financial statements on the going concern basis.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them.

Tangible fixed assets

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

Improvements to property	- 15% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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 end of the financial year.

Notes to the Financial Statements - continued
for the year ended 31 March 2019

3. ACCOUNTING POLICIES - continued**Deferred tax**

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

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.

Warranty provision

A warranty provision is included to cover the labour and materials element of warranty work outstanding at the balance sheet date.

Impairment of assets

Assets not measured at fair value are reviewed for any indications that the asset may be impaired at each statement of financial position date. If such indications exist the recoverable amount of the asset or the assets cash generating unit is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Any losses arising from impairment are recognised in the Statement of Comprehensive Income under the appropriate heading.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2018 - 2) .

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2018 and 31 March 2019	<u>33,523</u>	<u>6,551</u>	<u>5,684</u>	<u>3,761</u>	<u>49,519</u>
DEPRECIATION					
At 1 April 2018	33,523	6,332	5,318	3,211	48,384
Charge for year	<u>-</u>	<u>33</u>	<u>55</u>	<u>82</u>	<u>170</u>
At 31 March 2019	<u>33,523</u>	<u>6,365</u>	<u>5,373</u>	<u>3,293</u>	<u>48,554</u>
NET BOOK VALUE					
At 31 March 2019	<u>-</u>	<u>186</u>	<u>311</u>	<u>468</u>	<u>965</u>
At 31 March 2018	<u>-</u>	<u>219</u>	<u>366</u>	<u>550</u>	<u>1,135</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2019

6. **DEBTORS**

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	<u>227</u>	<u>41,278</u>
Amounts falling due after more than one year:		
Deferred tax asset	<u>2,475</u>	<u>5,727</u>
Aggregate amounts	<u>2,702</u>	<u>47,005</u>

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

	2019 £	2018 £
Trade creditors	475	40,594
Amounts owed to group undertakings	3,492	10,716
Tax	5	1
Social security and other taxes	59	39
VAT	81	2,657
Director's loan account	-	3,590
Accrued expenses	<u>1,580</u>	<u>1,530</u>
	<u>5,692</u>	<u>59,127</u>

Amounts owed to group undertakings are unsecured, interest free and payable on demand.

8. **PROVISIONS FOR LIABILITIES**

	2019 £	2018 £
Other provisions		
Warranty provision	<u>420</u>	<u>420</u>
		Other provisions
		£
Balance at 1 April 2018		<u>420</u>
Balance at 31 March 2019		<u>420</u>

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

During the year interest of £27 (2018: £nil) has been charged in respect of the director's loan.

10. **RELATED PARTY DISCLOSURES**

Transactions with related parties during the year and balances outstanding at the end of the reporting period were as follows:

Parent company:

	2019 £	2018 £
Amounts due to entities	3,492	10,716

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.