

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**A.c.r. Batching Systems (UK) Limited**

**Contents of the Financial Statements  
for the year ended 31 March 2022**

	<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>3</b>

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

**Company Information  
for the year ended 31 March 2022**

**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 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	5	593	696
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	6	109,047	35,125
Cash at bank		<u>21,300</u>	<u>37,836</u>
		130,347	72,961
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(42,898)</u>	<u>(24,458)</u>
<b>NET CURRENT ASSETS</b>		<u>87,449</u>	<u>48,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		88,042	49,199
<b>PROVISIONS FOR LIABILITIES</b>	8	<u>(532)</u>	<u>(552)</u>
<b>NET ASSETS</b>		<u><u>87,510</u></u>	<u><u>48,647</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		125,000	125,000
Retained earnings		<u>(37,490)</u>	<u>(76,353)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>87,510</u></u>	<u><u>48,647</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

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 and authorised for issue on 6 October 2022 and were signed by:

C Roberts - Director

**Notes to the Financial Statements  
for the year ended 31 March 2022**

**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 material uncertainties, that may cast doubt about the ability of the company to continue as a going concern have been identified by the director.

Therefore 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

**Government grants**

Government grants are recognised on an accruals basis.

**Notes to the Financial Statements - continued  
for the year ended 31 March 2022**

**3. 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 end of the financial year.

**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 (2021 - 2) .

Notes to the Financial Statements - continued  
for the year ended 31 March 2022

## 5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021 and 31 March 2022	<u>33,523</u>	<u>6,551</u>	<u>5,684</u>	<u>3,761</u>	<u>49,519</u>
<b>DEPRECIATION</b>					
At 1 April 2021	33,523	6,417	5,460	3,423	48,823
Charge for year	-	20	33	50	103
At 31 March 2022	<u>33,523</u>	<u>6,437</u>	<u>5,493</u>	<u>3,473</u>	<u>48,926</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>-</u>	<u>114</u>	<u>191</u>	<u>288</u>	<u>593</u>
At 31 March 2021	<u>-</u>	<u>134</u>	<u>224</u>	<u>338</u>	<u>696</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	63,012	7,330
Amounts owed by group undertakings	41,813	27,795
VAT	<u>4,222</u>	<u>-</u>
	<u>109,047</u>	<u>35,125</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

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

	2022 £	2021 £
Trade creditors	34,469	9,703
Tax	6,714	2,182
Social security and other taxes	23	1,455
VAT	-	5,078
Other creditors	12	-
Accrued expenses	<u>1,680</u>	<u>6,040</u>
	<u>42,898</u>	<u>24,458</u>

## 8. PROVISIONS FOR LIABILITIES

	2022 £	2021 £
Deferred tax	112	132
Warranty provision	<u>420</u>	<u>420</u>
	<u>532</u>	<u>552</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2022

8. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £	Other provisions £
Balance at 1 April 2021	132	420
Credit to Income Statement during year	(20)	-
Balance at 31 March 2022	<u>112</u>	<u>420</u>

9. 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:

	2022 £	2021 £
Amounts due from entities	41,813	27,795



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.