

**Controls and Machinery Services
(Cardiff) Limited**

Financial Statements for the Year Ended 31 March 2023

**Controls and Machinery Services
(Cardiff) Limited**

**Company Information
for the Year Ended 31 March 2023**

DIRECTORS:

H Kozlowski
D M Kozlowski

REGISTERED OFFICE:

6A Oakfields
Cul de Sac
Marshfield
Cardiff
CF3 2EZ

REGISTERED NUMBER:

02787477

ACCOUNTANTS:

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Controls and Machinery Services
(Cardiff) Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Profit and Loss Account and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Controls and Machinery Services (Cardiff) Limited for the year ended 31 March 2023 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Controls and Machinery Services (Cardiff) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Controls and Machinery Services (Cardiff) Limited and state those matters that we have agreed to state to the Board of Directors of Controls and Machinery Services (Cardiff) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Controls and Machinery Services (Cardiff) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Controls and Machinery Services (Cardiff) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Controls and Machinery Services (Cardiff) Limited. You consider that Controls and Machinery Services (Cardiff) 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 financial statements of Controls and Machinery Services (Cardiff) 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 financial statements.

BPU Limited
Chartered Accountants

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(Cardiff) Limited**

13 November 2023

This page does not form part of the statutory financial statements

**Controls and Machinery Services
(Cardiff) Limited (Registered number: 02787477)**

**Balance Sheet
31 March 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	3		749		-
CURRENT ASSETS					
Stocks		20,238		20,000	
Debtors	4	107,535		88,088	
Cash at bank		18,679		8,399	
		146,452		116,487	
CREDITORS					
Amounts falling due within one year	5	88,768		47,225	
NET CURRENT ASSETS			57,684		69,262
TOTAL ASSETS LESS					
CURRENT LIABILITIES			58,433		69,262
CAPITAL AND RESERVES					
Called up share capital			20		100
Retained earnings			58,413		69,162
SHAREHOLDERS' FUNDS			58,433		69,262

The notes form part of these financial statements

**Controls and Machinery Services
(Cardiff) Limited (Registered number: 02787477)**

**Balance Sheet - continued
31 March 2023**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 November 2023 and were signed on its behalf by:

H Kozlowski - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. 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.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax, in relation to the provision of machine tool services.

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	- 20% straight line
Computer equipment	- 33% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2022 - 3) .

3. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2022	1,488	5,019	6,507
Additions	577	266	843
At 31 March 2023	<u>2,065</u>	<u>5,285</u>	<u>7,350</u>
DEPRECIATION			
At 1 April 2022	1,488	5,019	6,507
Charge for year	87	7	94
At 31 March 2023	<u>1,575</u>	<u>5,026</u>	<u>6,601</u>
NET BOOK VALUE			
At 31 March 2023	<u>490</u>	<u>259</u>	<u>749</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	103,484	55,027
Amounts owed by group undertakings	-	29,359
Other debtors & prepayments	4,051	3,702
	<u>107,535</u>	<u>88,088</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	61,939	41,649
Taxes & social security costs	14,933	2,144
Other creditors & accruals	11,896	3,432
	<u>88,768</u>	<u>47,225</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.