REGISTERED NUMBER: 04486627 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Tectonic Digital Systems Limited

Contents of the Financial Statements for the Year Ended 31 March 2021

Company Information
for the Year Ended 31 March 2021

DIRECTOR:	N B May
SECRETARY:	Mrs T J May
REGISTERED OFFICE:	Unit 7B Southbourne Business Park Courtlands Road Eastbourne East Sussex BN22 8UY
REGISTERED NUMBER:	04486627 (England and Wales)
ACCOUNTANTS:	Caburn Accountants Limited Chartered Certified Accountants First Floor, The Estate Office The Green, Lewes Road Ringmer East Sussex BN8 5QE

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	4		32,330		34,035
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors	5	9,594		26,850	
Cash at bank and in hand		96,262		17,728	
		106,856		45,578	
CREDITORS					
Amounts falling due within one year	6	54,613		30,791	
NET CURRENT ASSETS			52,243		14,787
TOTAL ASSETS LESS CURRENT LIABILITIES			84,573		48,822
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			84,569		48,818
SHAREHOLDERS' FUNDS			84,573		48,822

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 6 December 2021 and were signed by:

N B May - Director

1. **STATUTORY INFORMATION**

Tectonic Digital Systems 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.

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

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	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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

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 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.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 4) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2020	21,185	64,089	2,542
Additions	-	4,177	-
At 31 March 2021	21,185	68,266	2,542
DEPRECIATION			
At 1 April 2020	4,936	56,751	2,500
Charge for year	424	1,834	11
At 31 March 2021	5,360	58,585	2,511
NET BOOK VALUE			
At 31 March 2021	15,825	9,681	31
At 31 March 2020	16,249	7,338	42

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	46,239	51,103	185,158
Additions	-	-	4,177
At 31 March 2021	46,239	51,103	189,335
DEPRECIATION			
At 1 April 2020	38,914	48,022	151,123
Charge for year	1,831	1,782	5,882
At 31 March 2021	40,745	49,804	157,005
NET BOOK VALUE			
At 31 March 2021	5,494	1,299	32,330
At 31 March 2020	7,325	3,081	34,035

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	9,594	26,850

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	21,720	10,357
Tax	16,175	8,203
Social security and other taxes	10,298	7,630
Other creditors	1,582	916
Directors' current accounts	29	29
Accrued expenses	4,809	3,656
	54,613	30,791

Report of the Accountants to the Director of
Tectonic Digital Systems Limited

The following reproduces the text of the report prepared for the director 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 Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Caburn Accountants Limited
Chartered Certified Accountants
First Floor,
The Estate Office
The Green, Lewes Road
Ringmer
East Sussex
BN8 5QE

7 December 2021