

Registered number  
05215993

Andrew Swinton Limited

Filleled Accounts

31 July 2021

**Andrew Swinton Limited****Registered number:** 05215993**Balance Sheet****as at 31 July 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	795	970
<b>Current assets</b>			
Debtors	4	785	885
Cash at bank and in hand		31,460	29,979
		<u>32,245</u>	<u>30,864</u>
<b>Creditors: amounts falling due within one year</b>	5	(25)	(59)
<b>Net current assets</b>		<u>32,220</u>	<u>30,805</u>
<b>Total assets less current liabilities</b>		<u>33,015</u>	<u>31,775</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(4,207)	(2,695)
<b>Net assets</b>		<u>28,808</u>	<u>29,080</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		28,798	29,070
<b>Shareholder's funds</b>		<u>28,808</u>	<u>29,080</u>

These amended accounts replace the original accounts and are now the statutory accounts. They are prepared as they were as at the date of the original accounts.

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Robert Andrew Swinton

Director

Approved by the board on 14 February 2022

**Andrew Swinton Limited**  
**Notes to the Accounts**  
**for the year ended 31 July 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. .

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an

obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		
		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 August 2020		970
At 31 July 2021		<u>970</u>
<b>Depreciation</b>		
At 31 July 2021		<u>175</u>
<b>Net book value</b>		
At 31 July 2021		<u>795</u>
At 31 July 2020		970
<b>4 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	375	475
Other debtors	410	410
	<u>785</u>	<u>885</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Corporation tax	<u>25</u>	<u>59</u>
<b>6 Creditors: amounts falling due after one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>4,207</u>	<u>2,695</u>

## **7 Other information**

Andrew Swinton Limited is a private company limited by shares and incorporated in England.

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.