

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>Director</b>	Mr Richard Baughn
<b>Company Number</b>	10082031 (England and Wales)
<b>Registered Office</b>	22 SCHOOL LANE OLD SOMERBY GRANTHAM LINCOLNSHIRE NG33 4AH ENGLAND
<b>Accountants</b>	Additions Accountancy (Grantham) Ltd.

# **BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**

## **ACCOUNTANTS' REPORT**

---

### **Accountants' report to the director of Baughn Electrical Services and Testing Limited on the preparation of the unaudited statutory accounts for the year ended 31 March 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Baughn Electrical Services and Testing Limited for the year ended 31 March 2021 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Baughn Electrical Services and Testing Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Baughn Electrical Services and Testing Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Baughn Electrical Services and Testing Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Baughn Electrical Services and Testing Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Baughn Electrical Services and Testing Limited. You consider that Baughn Electrical Services and Testing 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 accounts of Baughn Electrical Services and Testing 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 accounts.

Additions Accountancy (Grantham) Ltd.

1 November 2021

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	15,364	11,880
<b>Current assets</b>			
Debtors	5	11,032	20,639
Cash at bank and in hand		21,965	-
		<u>32,997</u>	<u>20,639</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(18,659)	(27,397)
<b>Net current assets/(liabilities)</b>		<u>14,338</u>	<u>(6,758)</u>
<b>Total assets less current liabilities</b>		29,702	5,122
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(27,009)	(6,753)
<b>Net assets/(liabilities)</b>		<u>2,693</u>	<u>(1,631)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		2,593	(1,731)
<b>Shareholders' funds</b>		<u>2,693</u>	<u>(1,631)</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 1 November 2021 and were signed on its behalf by

Mr Richard Baughn  
Director

Company Registration No. 10082031

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Statutory information**

Baughn Electrical Services and Testing Limited is a private company, limited by shares, registered in England and Wales, registration number 10082031. The registered office is 22 SCHOOL LANE, OLD SOMERBY, GRANTHAM, LINCOLNSHIRE, NG33 4AH, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 April 2020	3,915	16,275	4,661	24,851
Additions	-	12,732	329	13,061
Disposals	-	(16,275)	-	(16,275)
At 31 March 2021	3,915	12,732	4,990	21,637
<b>Depreciation</b>				
At 1 April 2020	1,548	9,409	2,014	12,971
Charge for the year	355	1,910	446	2,711
On disposals	-	(9,409)	-	(9,409)
At 31 March 2021	1,903	1,910	2,460	6,273
<b>Net book value</b>				
At 31 March 2021	2,012	10,822	2,530	15,364
At 31 March 2020	2,367	6,866	2,647	11,880

**5 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	11,032	17,281
Accrued income and prepayments	-	3,358
	<b>11,032</b>	<b>20,639</b>

**BAUGHN ELECTRICAL SERVICES AND TESTING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	11,431
VAT	6,183	3,664
Obligations under finance leases and hire purchase contracts	-	3,254
Trade creditors	1,339	-
Taxes and social security	11,137	9,048
	<u>18,659</u>	<u>27,397</u>
	<u><u>18,659</u></u>	<u><u>27,397</u></u>
 <b>7 Creditors: amounts falling due after more than one year</b>	 <b>2021</b>	 <b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	27,000	2,414
Obligations under finance leases and hire purchase contracts	-	4,339
Loans from directors	9	-
	<u>27,009</u>	<u>6,753</u>
	<u><u>27,009</u></u>	<u><u>6,753</u></u>

**8 Average number of employees**

During the year the average number of employees was 2 (2020: 2).

