

**A & T INDUSTRIAL SUPPLIES LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**A & T INDUSTRIAL SUPPLIES LIMITED**  
**UNAUDITED ACCOUNTS**  
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<b>Directors</b>	ALEXANDER TORRANCE HOUSTON DAVID ANDREW HOUSTON
<b>Company Number</b>	SC132175 (Scotland)
<b>Registered Office</b>	SEATH ROAD RUTHERGLEN INDUSTRIAL ESTATE RUTHERGLEN G73 1RW SCOTLAND
<b>Accountants</b>	Brand Jamieson & Co Ltd 2 Victoria Place Rutherglen Glasgow G73 2JP

**A & T INDUSTRIAL SUPPLIES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	2,905	3,482
<b>Current assets</b>			
Inventories		2,031	2,806
Debtors	<u>5</u>	4,921	14,904
Cash at bank and in hand		6,913	19,528
		<u>13,865</u>	<u>37,238</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(22,023)	(25,723)
<b>Net current (liabilities)/assets</b>		<u>(8,158)</u>	<u>11,515</u>
<b>Net (liabilities)/assets</b>		<u>(5,253)</u>	<u>14,997</u>
<b>Capital and reserves</b>			
Called up share capital		30,002	30,002
Profit and loss account		(35,255)	(15,005)
<b>Shareholders' funds</b>		<u>(5,253)</u>	<u>14,997</u>

For the year ending 31 May 2023 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 directors acknowledge their 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 of Directors and authorised for issue on 9 February 2024 and were signed on its behalf by

DAVID ANDREW HOUSTON  
Director

Company Registration No. SC132175

**A & T INDUSTRIAL SUPPLIES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**1 Statutory information**

A & T INDUSTRIAL SUPPLIES LIMITED is a private company, limited by shares, registered in Scotland, registration number SC132175. The registered office is SEATH ROAD, RUTHERGLEN INDUSTRIAL ESTATE, RUTHERGLEN, G73 1RW, SCOTLAND.

**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:

Land & buildings	15% reducing balance
Plant & machinery	15% reducing balance
Motor vehicles	25% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	15% reducing balance

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	£	£	£	£	£	£
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	At cost	
At 1 June 2022	58,391	19,750	26,838	5,612	27,520	138,111
At 31 May 2023	58,391	19,750	26,838	5,612	27,520	138,111
<b>Depreciation</b>						
At 1 June 2022	57,645	17,696	26,277	5,612	27,399	134,629
Charge for the year	111	308	140	-	18	577
At 31 May 2023	57,756	18,004	26,417	5,612	27,417	135,206
<b>Net book value</b>						
At 31 May 2023	635	1,746	421	-	103	2,905
At 31 May 2022	746	2,054	561	-	121	3,482

**A & T INDUSTRIAL SUPPLIES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	4,921	12,258
Accrued income and prepayments	-	2,646
	<u>4,921</u>	<u>14,904</u>
	<u><u>4,921</u></u>	<u><u>14,904</u></u>
 <b>6 Creditors: amounts falling due within one year</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
VAT	596	170
Trade creditors	9,584	19,160
Other creditors	-	98
Loans from directors	8,249	3,249
Accruals	3,594	3,046
	<u>22,023</u>	<u>25,723</u>
	<u><u>22,023</u></u>	<u><u>25,723</u></u>

**7 Controlling party**

Control of the company was split evenly between the Neil Houston ( former director )and David Houston ( director).

**8 Average number of employees**

During the year the average number of employees was 3 (2022: 3).

