REGISTERED NUMBER: 04345310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

FOR

3A MANUFACTURING LTD

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FOR THE YEAR ENDED 31 AUGUST 2020

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3A MANUFACTURING LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2020

DIRECTORS:	C Morris Mrs C Morris
REGISTERED OFFICE:	21 Cobham Road Ferndown Industrial Estate Wimborne Dorset BH21 7PE
REGISTERED NUMBER:	04345310 (England and Wales)
ACCOUNTANTS:	Chorus Accounting Limited Cavendish Suite Saxon Centre 11 Bargates Christchurch Dorset BH23 1PZ

BALANCE SHEET
31 AUGUST 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	4	**14,641**	19,526
CURRENT ASSETS			
Stocks		**19,000**	18,375
Debtors	5	**108,873**	249,548
Cash at bank and in hand		**371,017**	304,115
		498,890	572,038
CREDITORS			
Amounts falling due within one year	6	**(75,892)**	(106,220)
NET CURRENT ASSETS		**422,998**	465,818
TOTAL ASSETS LESS CURRENT LIABILITIES		**437,639**	485,344
PROVISIONS FOR LIABILITIES		**(2,872)**	(3,047)
NET ASSETS		**434,767**	482,297
CAPITAL AND RESERVES			
Called up share capital		**100**	100
Retained earnings		**434,667**	482,197
SHAREHOLDERS' FUNDS		**434,767**	482,297

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 AUGUST 2020

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 Board of Directors and authorised for issue on 22 May 2021 and were signed on its behalf by:

C Morris - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. STATUTORY INFORMATION

3a Manufacturing Ltd 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.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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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2. **ACCOUNTING POLICIES - continued**

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2019 - 9) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 September 2019 and 31 August 2020	**104,203**	**2,063**	**8,995**	**115,261**
DEPRECIATION				
At 1 September 2019	**85,585**	**2,055**	**8,095**	**95,735**
Charge for year	**4,660**	**-**	**225**	**4,885**
At 31 August 2020	**90,245**	**2,055**	**8,320**	**100,620**
NET BOOK VALUE				
At 31 August 2020	**13,958**	**8**	**675**	**14,641**
At 31 August 2019	18,618	8	900	19,526

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	**108,411**	119,086
Other debtors	**462**	130,462
	108,873	249,548

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	**37,718**	54,787
Tax	**8,535**	30,263
Social security and other taxes	**2,380**	2,732
Wages Payable	**11,284**	-
VAT	**14,313**	16,662
Other creditors	**567**	691
Directors' current accounts	**10**	-
Accruals and deferred income	**1,085**	1,085
	75,892	106,220

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 August 2020 and 31 August 2019:

	2020	2019
	£	£
C Morris		
Balance outstanding at start of year	**130,000**	-
Amounts advanced	**3,755**	130,000
Amounts repaid	**(133,755)**	-
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**-**	130,000

8. ULTIMATE CONTROLLING PARTY

The controlling party is C Morris.

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.