

REGISTERED NUMBER: 04345310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

FOR

3A MANUFACTURING LTD

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FOR THE YEAR ENDED 31 AUGUST 2021**

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3A MANUFACTURING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

DIRECTORS:

C Morris
Mrs C Morris

REGISTERED OFFICE:

21 Cobham Road
Ferndown Industrial Estate
Winborne
Dorset
BH21 7PE

REGISTERED NUMBER:

04345310 (England and Wales)

ACCOUNTANTS:

Chorus Accounting Limited
Cavendish Suite
Saxon Centre
11 Bargates
Christchurch
Dorset
BH23 1PZ

3A MANUFACTURING LTD (REGISTERED NUMBER: 04345310)

**BALANCE SHEET
31 AUGUST 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	21,523	14,641
CURRENT ASSETS			
Stocks		28,650	19,000
Debtors	5	126,108	108,873
Cash at bank and in hand		<u>430,002</u>	<u>371,017</u>
		584,760	498,890
CREDITORS			
Amounts falling due within one year	6	<u>(142,855)</u>	<u>(75,892)</u>
NET CURRENT ASSETS		<u>441,905</u>	<u>422,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		463,428	437,639
PROVISIONS FOR LIABILITIES		<u>(2,086)</u>	<u>(2,872)</u>
NET ASSETS		<u>461,342</u>	<u>434,767</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>461,242</u>	<u>434,667</u>
SHAREHOLDERS' FUNDS		<u>461,342</u>	<u>434,767</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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

BALANCE SHEET - continued
31 AUGUST 2021

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 11 November 2021 and were signed on its behalf by:

C Morris - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

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 10 (2020 - 9) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 September 2020	104,203	2,063	8,995	115,261
Additions	14,067	-	-	14,067
Disposals	-	(2,063)	-	(2,063)
At 31 August 2021	<u>118,270</u>	<u>-</u>	<u>8,995</u>	<u>127,265</u>
DEPRECIATION				
At 1 September 2020	90,245	2,055	8,320	100,620
Charge for year	7,008	-	169	7,177
Eliminated on disposal	-	(2,055)	-	(2,055)
At 31 August 2021	<u>97,253</u>	<u>-</u>	<u>8,489</u>	<u>105,742</u>
NET BOOK VALUE				
At 31 August 2021	<u>21,017</u>	<u>-</u>	<u>506</u>	<u>21,523</u>
At 31 August 2020	<u>13,958</u>	<u>8</u>	<u>675</u>	<u>14,641</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	125,546	108,411
Other debtors	562	462
	<u>126,108</u>	<u>108,873</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	64	-
Trade creditors	84,268	37,718
Tax	26,350	8,535
Social security and other taxes	4,124	2,380
Wages Payable	13,289	11,284
VAI	10,741	14,313
Other creditors	603	567
Directors' current accounts	2,331	10
Accruals and deferred income	1,085	1,085
	<u>142,855</u>	<u>75,892</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 August 2021 and 31 August 2020:

	2021	2020
	£	£
C Morris		
Balance outstanding at start of year	-	130,000
Amounts advanced	-	3,755
Amounts repaid	-	(133,755)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is C Morris.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
3A MANUFACTURING LTD**

The following reproduces the text of the report prepared for the directors 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 Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of 3a Manufacturing Ltd for the year ended 31 August 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of 3a Manufacturing Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of 3a Manufacturing Ltd and state those matters that we have agreed to state to the Board of Directors of 3a Manufacturing Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than 3a Manufacturing Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that 3a Manufacturing Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of 3a Manufacturing Ltd. You consider that 3a Manufacturing Ltd 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 financial statements of 3a Manufacturing Ltd. 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 financial statements.

Chorus Accounting Limited
Cavendish Suite
Saxon Centre
11 Bargates
Christchurch
Dorset
BH23 1PZ

11 November 2021

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.