

REGISTERED NUMBER: 04345310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

3A MANUFACTURING LTD

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FOR THE YEAR ENDED 31 AUGUST 2023**

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3A MANUFACTURING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

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
9a & 10a Saxon Square
Christchurch
Dorset
BH23 1QA

3A MANUFACTURING LTD (REGISTERED NUMBER: 04345310)

**BALANCE SHEET
31 AUGUST 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	6,404	10,703
CURRENT ASSETS			
Stocks		47,250	45,000
Debtors	5	124,356	131,699
Cash at bank and in hand		416,572	442,068
		588,178	618,767
CREDITORS			
Amounts falling due within one year	6	(130,915)	(153,131)
NET CURRENT ASSETS		457,263	465,636
TOTAL ASSETS LESS CURRENT LIABILITIES		463,667	476,339
PROVISIONS FOR LIABILITIES		(917)	(2,740)
NET ASSETS		462,750	473,599
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		462,650	473,499
SHAREHOLDERS' FUNDS		462,750	473,599

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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 2023

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 27 November 2023 and were signed on its behalf by:

C Morris - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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
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 2023

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 (2022 - 10) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2022	118,270	8,995	275	127,540
Additions	-	-	416	416
At 31 August 2023	<u>118,270</u>	<u>8,995</u>	<u>691</u>	<u>127,956</u>
DEPRECIATION				
At 1 September 2022	108,152	8,616	69	116,837
Charge for year	4,163	378	174	4,715
At 31 August 2023	<u>112,315</u>	<u>8,994</u>	<u>243</u>	<u>121,552</u>
NET BOOK VALUE				
At 31 August 2023	<u>5,955</u>	<u>1</u>	<u>448</u>	<u>6,404</u>
At 31 August 2022	<u>10,118</u>	<u>379</u>	<u>206</u>	<u>10,703</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	119,744	127,509
Other debtors	4,612	4,190
	<u>124,356</u>	<u>131,699</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	-	349
Payments on account	20	-
Trade creditors	65,016	91,107
Tax	17,940	23,966
Social security and other taxes	4,264	4,352
Wages Payable	14,569	15,405
VAT	21,695	12,168
Plastic tax	1,846	1,026
Pension payable	880	-
Directors' current accounts	3,132	3,205
Accruals and deferred income	1,553	1,553
	<u>130,915</u>	<u>153,131</u>

7. 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.