REGISTERED NUMBER: SC466421 (Scotland)

Unaudited Financial Statements for the Year Ended 31 December 2021

for

CRH MACHINING LIMITED

CRH MACHINING LIMITED (REGISTERED NUMBER: SC466421)

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for the Year Ended 31 December 2021

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CRH MACHINING LIMITED

Company Information
for the Year Ended 31 December 2021

DIRECTORS:	C R Hall L Hall A M Hall
REGISTERED OFFICE:	8 Keir Heights Balmedie Aberdeen AB23 8WJ
REGISTERED NUMBER:	SC466421 (Scotland)

CRH MACHINING LIMITED (REGISTERED NUMBER: SC466421)

Balance Sheet
31 December 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		458,829		485,839
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors	5	93,249		129,313	
Cash at bank		72,787		145,866	
		167,036		276,179	
CREDITORS					
Amounts falling due within one year	6	167,907		139,865	
NET CURRENT (LIABILITIES)/ASSETS			(871)		136,314
TOTAL ASSETS LESS CURRENT LIABILITIES			457,958		622,153
CREDITORS					
Amounts falling due after more than one year	7		(399,520)		(512,997)
PROVISIONS FOR LIABILITIES			(35,828)		(34,397)
NET ASSETS			22,610		74,759
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			22,510		74,659
			22,610		74,759

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 December 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 15 June 2022 and were signed on its behalf by:

C R Hall - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

CRH Machining Limited is a private company, limited by shares , registered in Scotland. 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.

Freehold property	- 6.67% on cost
Plant and machinery	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

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.

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2020 - 8) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2021	127,759	581,168	8,662
Additions	3,157	-	-
Disposals	-	-	-
At 31 December 2021	130,916	581,168	8,662
DEPRECIATION			
At 1 January 2021	1,781	248,356	6,283
Charge for year	8,706	46,280	1,334
Eliminated on disposal	-	-	-
At 31 December 2021	10,487	294,636	7,617
NET BOOK VALUE			
At 31 December 2021	120,429	286,532	1,045
At 31 December 2020	125,978	332,812	2,379

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2021	38,002	14,309	769,900
Additions	47,669	-	50,826
Disposals	(22,750)	-	(22,750)
At 31 December 2021	62,921	14,309	797,976
DEPRECIATION			
At 1 January 2021	18,069	9,572	284,061
Charge for year	10,307	1,730	68,357
Eliminated on disposal	(13,271)	-	(13,271)
At 31 December 2021	15,105	11,302	339,147
NET BOOK VALUE			
At 31 December 2021	47,816	3,007	458,829
At 31 December 2020	19,933	4,737	485,839

5. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	79,855	76,663
Other debtors	13,394	1,410
	93,249	78,073
Amounts falling due after more than one year:		
Other debtors	-	51,240
Aggregate amounts	93,249	129,313

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	54,000	22,500
Hire purchase contracts	57,396	62,064
Trade creditors	20,793	18,261
Taxation and social security	29,579	31,166
Other creditors	6,139	5,874
	167,907	139,865

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans	193,500	247,500
Hire purchase contracts	47,961	78,322
Other creditors	158,059	187,175
	399,520	512,997
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	193,500	247,500

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 December 2021 and 31 December 2020:

	2021 £	2020 £
C R Hall		
Balance outstanding at start of year	(51,240)	(39,624)
Amounts advanced	-	(11,616)
Amounts repaid	51,240	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	(51,240)
A M Hall		
Balance outstanding at start of year	187,175	187,175
Amounts advanced	(29,116)	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	158,059	187,175

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is C R Hall.

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.