

Registered number
09121579

Aztec Plant Services Limited

Filleled Accounts

31 March 2022

Aztec Plant Services Limited**Registered number:** 09121579**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	177,012	170,840
Current assets			
Debtors	4	46,096	32,319
Cash at bank and in hand		212,791	165,169
		<u>258,887</u>	<u>197,488</u>
Creditors: amounts falling due within one year	5	(159,207)	(115,209)
Net current assets		<u>99,680</u>	<u>82,279</u>
Total assets less current liabilities		<u>276,692</u>	<u>253,119</u>
Creditors: amounts falling due after more than one year	6	(66,461)	(32,295)
Net assets		<u>210,231</u>	<u>220,824</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		210,131	220,724
Shareholders' funds		<u>210,231</u>	<u>220,824</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Colin Crump

Director

Approved by the board on 6 July 2022

Aztec Plant Services Limited
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an

obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>8</u>	<u>8</u>

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2021	227,572	275,662	503,234
Additions	<u>48,500</u>	<u>30,475</u>	<u>78,975</u>
At 31 March 2022	<u>276,072</u>	<u>306,137</u>	<u>582,209</u>
Depreciation			
At 1 April 2021	95,251	237,143	332,394
Charge for the year	<u>45,925</u>	<u>26,878</u>	<u>72,803</u>
At 31 March 2022	<u>141,176</u>	<u>264,021</u>	<u>405,197</u>
Net book value			
At 31 March 2022	<u>134,896</u>	<u>42,116</u>	<u>177,012</u>
At 31 March 2021	<u>132,321</u>	<u>38,519</u>	<u>170,840</u>

4 Debtors	2022 £	2021 £
Trade debtors	46,096	30,214
Other debtors	<u>-</u>	<u>2,105</u>
	<u>46,096</u>	<u>32,319</u>

5 Creditors: amounts falling due within one year	2022 £	2021 £
Bank loans and overdrafts	1,558	-
Obligations under finance lease and hire purchase contracts	3,496	3,496
Trade creditors	111,600	75,524
Taxation and social security costs	39,553	33,189

Other creditors	3,000	3,000
	<u>159,207</u>	<u>115,209</u>

6 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans	25,531	30,000
Other creditors	40,930	2,295
	<u>66,461</u>	<u>32,295</u>

7 Other information

Aztec Plant Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

1 High Street
Watlington
OXON
OX49 5PH

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.