

A Construction Services Limited

Unaudited Filleted Accounts

31 March 2021

A Construction Services Limited**Registered number:** 03677292**Balance Sheet****as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	655	844
Current assets			
Cash at bank and in hand		198,378	174,233
Creditors: amounts falling due within one year	4	18,570	11,993
Net current assets		<u>216,948</u>	<u>186,226</u>
Net assets		<u>217,603</u>	<u>187,070</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		217,601	187,068
Shareholder's funds		<u>217,603</u>	<u>187,070</u>

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

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

The director acknowledges his 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.

S Sardar

Director

Approved by the board on 27 December 2021

A Construction Services Limited

Notes to the Accounts

for the year ended 31 March 2021

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 vat.

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:

Fixtures, fittings, tools and equipment over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2021	2020
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

**Plant and
machinery
etc
£**

Cost

At 1 April 2020	1,982
At 31 March 2021	<u>1,982</u>

Depreciation

At 1 April 2020	1,138
Charge for the year	189
At 31 March 2021	<u>1,327</u>

Net book value

At 31 March 2021	<u>655</u>
At 31 March 2020	844

4 Creditors: amounts falling due within one year

2021

2020

£

£

Trade creditors	810	2,382
Corporation tax	(21,670)	(15,519)
Other creditors	2,290	1,144
	<u>(18,570)</u>	<u>(11,993)</u>

5 Controlling party

The ultimate controlling party of A Construction Services Limited is Mr S Sardar.

6 Other information

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

1148a Stratford Road

Hall Green

Birmingham

West Midlands

B28 8AF