

**REGISTERED NUMBER: 03756183 (England and Wales)**

**Unaudited Financial Statements  
for the Year Ended 31 July 2019  
for  
Arden Fabrications Ltd**

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for the Year Ended 31 July 2019**

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**Arden Fabrications Ltd**  
**Company**  
**Information**  
**for the Year Ended 31 July 2019**

**DIRECTOR:** G H Allwood

**SECRETARY:** Mrs V M Allwood

**REGISTERED OFFICE:** Corner Farm  
Packwood Road Lapworth  
Solihull  
West Midlands  
B94 6EJ

**REGISTERED NUMBER:** 03756183 (England and Wales)

**ACCOUNTANTS:** Tomkinson Teal Limited  
Hanover Court  
5 Queen Street  
Lichfield  
Staffordshire  
WS13 6QD

**Balance Sheet  
31 July 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	5	31,447	36,466
<b>CURRENT ASSETS</b>			
Debtors	6	12,322	15,322
Cash at bank		<u>10,545</u>	<u>7,761</u>
		22,867	23,083
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(20,555)</u>	<u>(17,859)</u>
<b>NET CURRENT ASSETS</b>		<u>2,312</u>	<u>5,224</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		33,759	41,690
<b>PROVISIONS FOR LIABILITIES</b>	8	<u>(3,300)</u>	<u>(4,000)</u>
<b>NET ASSETS</b>		<u><u>30,459</u></u>	<u><u>37,690</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Retained earnings	10	<u>30,359</u>	<u>37,590</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>30,459</u></u>	<u><u>37,690</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 9 December 2019 and were signed by:

G H Allwood - Director

**Notes to the Financial Statements  
for the Year Ended 31 July 2019**

**1. STATUTORY INFORMATION**

Arden Fabrications 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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. There are no material departures from the Standard.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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.

Long leasehold	- 10% on reducing balance
Plant and machinery	- 25% on reducing balance and 10% on cost
Fixtures and fittings	- 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1).

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2019

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 August 2018 and 31 July 2019	<u>53,973</u>	<u>61,541</u>	<u>19,678</u>	<u>135,192</u>
<b>DEPRECIATION</b>				
At 1 August 2018	38,585	41,305	18,836	98,726
Charge for year	<u>1,539</u>	<u>3,270</u>	<u>210</u>	<u>5,019</u>
At 31 July 2019	<u>40,124</u>	<u>44,575</u>	<u>19,046</u>	<u>103,745</u>
<b>NET BOOK VALUE</b>				
At 31 July 2019	<u>13,849</u>	<u>16,966</u>	<u>632</u>	<u>31,447</u>
At 31 July 2018	<u>15,388</u>	<u>20,236</u>	<u>842</u>	<u>36,466</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	6,988	8,287
Other debtors	<u>5,334</u>	<u>7,035</u>
	<u>12,322</u>	<u>15,322</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	1,061	2,612
Taxation and social security	7,835	3,676
Other creditors	<u>11,659</u>	<u>11,571</u>
	<u>20,555</u>	<u>17,859</u>

8. PROVISIONS FOR LIABILITIES

	2019 £	2018 £
Deferred tax	<u>3,300</u>	<u>4,000</u>
		Deferred tax £
Balance at 1 August 2018		4,000
Provided during year		<u>(700)</u>
Balance at 31 July 2019		<u>3,300</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2019

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value: £1	2019	2018
Number:	Class:		£	£
100	Ordinary		<u>100</u>	<u>100</u>

10. RESERVES

	Retained earnings £
At 1 August 2018	37,590
Profit for the year	11,269
Dividends	<u>(18,500)</u>
At 31 July 2019	<u>30,359</u>

11. RELATED PARTY DISCLOSURES

During the year the company entered into transactions on normal commercial terms with a business in which the director, Mr G H Allwood, is also a shareholder as follows:-

Arden Gates Ltd - Sales £47,300 (2018 - £44,807)

Included in other debtors is an amount of £4,603 (2018 - £6,323) owed by Arden Gates Limited. The amount owed is unsecured and has no specific terms regarding payment of interest. The amount is payable on demand but the director of Arden Fabrications Ltd has given his assurance that the amount payable will not be demanded until such time as Arden Gates Limited can afford to do so without detriment to its working capital needs.

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Arden Fabrications Ltd**

**The following reproduces the text of the report prepared for the director 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 Director 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 Arden Fabrications Ltd for the year ended 31 July 2019 which comprise the Profit and Loss Account, 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 director of Arden Fabrications Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Arden Fabrications Ltd and state those matters that we have agreed to state to the director of Arden Fabrications Ltd 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 Arden Fabrications Ltd and its director for our work or for this report.

It is your duty to ensure that Arden Fabrications 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 Arden Fabrications Ltd. You consider that Arden Fabrications 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 Arden Fabrications 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.

Tomkinson Teal Limited  
Hanover Court  
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WS13 6QD

9 December 2019