

Unaudited Financial Statements for the Year Ended 30 September 2024
for
BATTS ENGINEERING & FABRICATIONS LTD

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for the Year Ended 30 September 2024**

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BATTS ENGINEERING & FABRICATIONS LTD

Company Information for the Year Ended 30 September 2024

DIRECTORS:

L Cutts
S Battersby

SECRETARY:

Mrs P Battersby

REGISTERED OFFICE:

106 Holme Lane
Hillsborough
Sheffield
South Yorkshire
S6 4JW

REGISTERED NUMBER:

04072295 (England and Wales)

ACCOUNTANT:

Hill and Co Accountants
106 Holme Lane
Hillsborough
Sheffield
South Yorkshire
S6 4JW

**Balance Sheet
30 September 2024**

	Notes	30/9/24 £	£	30/9/23 £	£
FIXED ASSETS					
Tangible assets	4		4,402		5,464
CURRENT ASSETS					
Stocks		4,075		19,475	
Debtors	5	7,803		16,915	
Investments	6	5,000		5,000	
Cash at bank		<u>20,836</u>		<u>979</u>	
		37,714		42,369	
CREDITORS					
Amounts falling due within one year	7	<u>146,007</u>		<u>152,556</u>	
NET CURRENT LIABILITIES			<u>(108,293)</u>		<u>(110,187)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(103,891)		(104,723)
CREDITORS					
Amounts falling due after more than one year	8		8,874		12,856
NET LIABILITIES			<u>(112,765)</u>		<u>(117,579)</u>
CAPITAL AND RESERVES					
Called up share capital			5		5
Retained earnings			<u>(112,770)</u>		<u>(117,584)</u>
SHAREHOLDERS' FUNDS			<u>(112,765)</u>		<u>(117,579)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

Balance Sheet - continued
30 September 2024

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 2025 and were signed on its behalf by:

L Cutts - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. STATUTORY INFORMATION

Batts Engineering & 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.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 20% on reducing balance and 15% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2023 - 3) .

4. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 October 2023

and 30 September 2024

115,977

DEPRECIATION

At 1 October 2023

110,513

Charge for year

1,062

At 30 September 2024

111,575

NET BOOK VALUE

At 30 September 2024

4,402

At 30 September 2023

5,464

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Plant and machinery etc £
COST	
At 1 October 2023 and 30 September 2024	<u>18,216</u>
DEPRECIATION	
At 1 October 2023 and 30 September 2024	<u>18,216</u>
NET BOOK VALUE	
At 30 September 2024	<u>-</u>
At 30 September 2023	<u>-</u>

5. DEBTORS

	30/9/24 £	30/9/23 £
Amounts falling due within one year:		
Other debtors	<u>6,191</u>	<u>6,191</u>
Amounts falling due after more than one year:		
Trade debtors	<u>1,612</u>	<u>10,724</u>
Aggregate amounts	<u>7,803</u>	<u>16,915</u>

6. CURRENT ASSET INVESTMENTS

	30/9/24 £	30/9/23 £
Unlisted investments	<u>5,000</u>	<u>5,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24 £	30/9/23 £
Trade creditors	5,361	7,823
Taxation and social security	49,758	44,959
Other creditors	<u>90,888</u>	<u>99,774</u>
	<u>146,007</u>	<u>152,556</u>

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

	30/9/24 £	30/9/23 £
Other creditors	<u>8,874</u>	<u>12,856</u>