

**ENGINEERING SOLUTIONS S.A LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

ENGINEERING SOLUTIONS S.A LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Statement of financial position</u>	<u>3</u>
<u>Notes to the accounts</u>	<u>4</u>

ENGINEERING SOLUTIONS S.A LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	4	-	7,625
Current assets			
Debtors	5	-	28,058
Cash at bank and in hand		2,382	3,837
		<u>2,382</u>	<u>31,895</u>
Creditors: amounts falling due within one year	6	(1,320)	(24,839)
Net current assets		<u>1,062</u>	<u>7,056</u>
Net assets		<u>1,062</u>	<u>14,681</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		1,060	14,679
Shareholders' funds		<u>1,062</u>	<u>14,681</u>

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 20 December 2019.

J Dunsmore
Director

Company Registration No. 05436923

ENGINEERING SOLUTIONS S.A LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

1 Statutory information

Engineering Solutions S.A Limited is a private company, limited by shares, registered in England and Wales, registration number 05436923. The registered office is 8A West Barn Business Park, Wimborne Road, Blandford, Dorset, DT11 9HN.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers during the year.

ENGINEERING SOLUTIONS S.A LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

Tangible fixed assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the profit and loss account.

Depreciation is provided on the following basis:

Plant & machinery	20% reducing balance
Motor vehicles	25% reducing balance
Fixtures & fittings	20% reducing balance
Computer equipment	20% reducing balance

Inventories

Inventories and work in progress are valued at the lower of cost and net realisable value.

4 Tangible fixed assets	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 April 2018	10,266	12,595	1,595	24,456
Disposals	(10,266)	(12,595)	(1,595)	(24,456)
At 31 March 2019	-	-	-	-
Depreciation				
At 1 April 2018	7,955	7,281	1,595	16,831
On disposals	(7,955)	(7,281)	(1,595)	(16,831)
At 31 March 2019	-	-	-	-
Net book value				
At 31 March 2019	-	-	-	-
At 31 March 2018	2,311	5,314	-	7,625

5 Debtors	2019	2018
	£	£
Trade debtors	-	27,497
Other debtors	-	561
	-	28,058

ENGINEERING SOLUTIONS S.A LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

6 Creditors: amounts falling due within one year	2019	2018
	£	£
Bank loans and overdrafts	-	14,316
Taxes and social security	-	3,013
Loans from directors	-	7,510
Accruals	1,320	-
	<u>1,320</u>	<u>24,839</u>

7 Loans to directors

	Brought Forward	Advance/ credit	Repaid	Carried Forward
	£	£	£	£
M Dunsmore	7,510	-	7,510	-
	<u>7,510</u>	<u>-</u>	<u>7,510</u>	<u>-</u>

The director's loan account was repaid in full during the year. The loan was interest free and repayable on demand.

8 Controlling party

The company is under the joint control of the two directors who each own 50% of the company.

9 Average number of employees

During the year the average number of employees was 1 (2018: 4).