

**REGISTERED NUMBER: 02238487 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 August 2019**

**for**

**Testing Calibration Services Limited**

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**for the Year Ended 31 August 2019**

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**Testing Calibration Services Limited**

**Company Information**  
**for the Year Ended 31 August 2019**

**DIRECTOR:** I Clayton

**SECRETARY:** A J Manock

**REGISTERED OFFICE:** Unit 5 Lincoln Business Park  
Lincoln Close  
Rochdale  
Lancashire  
OL11 1NR

**REGISTERED NUMBER:** 02238487 (England and Wales)

**ACCOUNTANTS:** PKW Chartered Accountants LLP  
Cloth Hall  
150 Drake Street  
Rochdale  
Lancashire  
OL16 1PX

**Testing Calibration Services Limited (Registered number: 02238487)**

**Balance Sheet**  
**31 August 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		66,616		50,446
<b>CURRENT ASSETS</b>					
Stocks		27,105		30,345	
Debtors	5	131,996		115,133	
Cash at bank and in hand		<u>46,608</u>		<u>28,409</u>	
		205,709		173,887	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>93,760</u>		<u>113,779</u>	
<b>NET CURRENT ASSETS</b>			<u>111,949</u>		<u>60,108</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			178,565		110,554
<b>PROVISIONS FOR LIABILITIES</b>			<u>5,734</u>		<u>1,827</u>
<b>NET ASSETS</b>			<u>172,831</u>		<u>108,727</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		80		80
Retained earnings			<u>172,751</u>		<u>108,647</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>172,831</u>		<u>108,727</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 27 May 2020 and were signed by:

I Clayton - Director

The notes form part of these financial statements

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

**1. STATUTORY INFORMATION**

Testing Calibration Services Limited 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 represents the value of goods and services supplied to customers during the year less returns and net of Value Added Tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction.

Exchange differences are taken into account in arriving at the operating result.

**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 7 (2018 - 7) .

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

**4. TANGIBLE FIXED ASSETS**

	Plant & equipment £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2018	41,757	38,484	127,899	7,713	215,853
Additions	-	-	38,090	-	38,090
Disposals	-	-	(18,123)	-	(18,123)
At 31 August 2019	<u>41,757</u>	<u>38,484</u>	<u>147,866</u>	<u>7,713</u>	<u>235,820</u>
<b>DEPRECIATION</b>					
At 1 September 2018	36,699	37,095	83,900	7,713	165,407
Charge for year	759	208	20,379	-	21,346
Eliminated on disposal	-	-	(17,549)	-	(17,549)
At 31 August 2019	<u>37,458</u>	<u>37,303</u>	<u>86,730</u>	<u>7,713</u>	<u>169,204</u>
<b>NET BOOK VALUE</b>					
At 31 August 2019	<u>4,299</u>	<u>1,181</u>	<u>61,136</u>	<u>-</u>	<u>66,616</u>
At 31 August 2018	<u>5,058</u>	<u>1,389</u>	<u>43,999</u>	<u>-</u>	<u>50,446</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	126,606	114,341
Other debtors	<u>5,390</u>	<u>792</u>
	<u>131,996</u>	<u>115,133</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	18,423	14,648
Taxation and social security	27,236	35,085
Other creditors	<u>48,101</u>	<u>64,046</u>
	<u>93,760</u>	<u>113,779</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2019 £	2018 £
Number:	Class:	Nominal value:		
80	Ordinary	£1	<u>80</u>	<u>80</u>

**8. ULTIMATE CONTROLLING PARTY**

The company is controlled by Mr. I. C. Clayton.

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.