

Unaudited Financial Statements for the Year Ended 30th June 2023

for

E.s.p. Building Design Limited

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for the Year Ended 30th June 2023

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DIRECTORS:

M Barker
Mrs A Barker

REGISTERED OFFICE:

Heathers
Colchester Road
Wix
Manningtree
Essex
CO11 2RT

REGISTERED NUMBER:

02615689 (England and Wales)

ACCOUNTANTS:

Warner & Co Accountants Limited
First Floor Extension
Widbury Barns
Widbury Hill
Ware
Hertfordshire
SG12 7QE

Abridged Balance Sheet
30th June 2023

	Notes	30.6.23 £	£	30.6.22 £	£
FIXED ASSETS					
Tangible assets	4		-		296
CURRENT ASSETS					
Stocks		-		600	
Debtors		-		35,206	
Cash at bank		-		26	
		-		35,832	
CREDITORS					
Amounts falling due within one year		12,442		25,486	
NET CURRENT (LIABILITIES)/ASSETS			(12,442)		10,346
TOTAL ASSETS LESS CURRENT LIABILITIES			(12,442)		10,642
CREDITORS					
Amounts falling due after more than one year			-		10,979
NET LIABILITIES			(12,442)		(337)
CAPITAL AND RESERVES					
Called up share capital			36		36
Retained earnings			(12,478)		(373)
SHAREHOLDERS' FUNDS			(12,442)		(337)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30th June 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 11th January 2024 and were signed on its behalf by:

M Barker - Director

Notes to the Financial Statements
for the Year Ended 30th June 2023

1. **STATUTORY INFORMATION**

E.s.p. Building Design 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.

The accounts have been prepared on the going concern basis despite the balance sheet showing an insolvent position at the year end date. Net liabilities as at 31st June 2022 were £337.

The directors have agreed to financially support the company for the foreseeable future. On this basis the directors believe that the accounts are appropriately prepared on a going concern basis.

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.

Plant and machinery etc - 33% on cost and 25% on cost

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1st July 2022	856
Disposals	(856)
At 30th June 2023	-
DEPRECIATION	
At 1st July 2022	560
Eliminated on disposal	(560)
At 30th June 2023	-
NET BOOK VALUE	
At 30th June 2023	-
At 30th June 2022	296

Notes to the Financial Statements - continued
for the Year Ended 30th June 2023

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30th June 2023 and 30th June 2022:

	30.6.23 £	30.6.22 £
M Barker		
Balance outstanding at start of year	14,747	-
Amounts advanced	-	14,747
Amounts repaid	(27,189)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(12,442)</u>	<u>14,747</u>
Mrs A Barker		
Balance outstanding at start of year	10,426	-
Amounts advanced	-	10,426
Amounts repaid	(10,426)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>10,426</u>

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.