

**JOHN R FIRTH BUILDERS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**John R Firth Builders Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2023**

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**John R Firth Builders Limited**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 03972162

		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	4	5,692	7,589
		5,692	7,589
<b>CURRENT ASSETS</b>			
Stocks	5	84	36
Debtors	6	3,014	14,629
Cash at bank and in hand		3,790	6,866
		6,888	21,531
<b>Creditors: Amounts Falling Due Within One Year</b>	7	(19,266 )	(15,479 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(12,378 )	6,052
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(6,686 )	13,641
<b>NET (LIABILITIES)/ASSETS</b>		(6,686 )	13,641
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Profit and Loss Account		(6,786 )	13,541
<b>SHAREHOLDERS' FUNDS</b>		(6,686)	13,641

**John R Firth Builders Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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J R Firth

Director

18th October 2023

The notes on pages 3 to 4 form part of these financial statements.

**John R Firth Builders Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

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**1. General Information**

John R Firth Builders Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03972162. The registered office is Unit 8 Wheatcroft Business Park, Landmere Lane, Edwalton, Nottingham, NG12 4DG.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance

**2.4. Stocks and Work in Progress**

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2022: 1)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2022	10,084	18,490	28,574
As at 30 April 2023	10,084	18,490	28,574
<b>Depreciation</b>			
As at 1 May 2022	9,808	11,177	20,985
Provided during the period	69	1,828	1,897
As at 30 April 2023	9,877	13,005	22,882
<b>Net Book Value</b>			
As at 30 April 2023	207	5,485	5,692
As at 1 May 2022	276	7,313	7,589

**John R Firth Builders Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock	84	36
	<u>84</u>	<u>36</u>

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	13,813
Other debtors	3,014	816
	<u>3,014</u>	<u>14,629</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net obligations under finance leases	-	2,305
Taxation and social security	590	5,922
Other creditors	18,676	7,252
	<u>19,266</u>	<u>15,479</u>

**8. Obligations Under Finance Leases**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The future minimum finance lease payments are as follows:		
Not later than one year	-	2,305
	<u>-</u>	<u>2,305</u>
	<u>-</u>	<u>2,305</u>

**9. Related Party Transactions**

During the year total dividends of £nil were paid to the director (2022: £2,000).

As at 30 April 2023 the company owed the director £18,672 (2022: £2,252).

**10. Ultimate Controlling Party**

The controlling party is J R Firth.

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.