

**BYPRODUCT SERVICES LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**BYPRODUCT SERVICES LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BYPRODUCT SERVICES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Director</b>	John Williams
<b>Company Number</b>	04172366 (England and Wales)
<b>Registered Office</b>	Caia Cottage Caia Farm Old Wrexham Road Gresford LL12 8UA
<b>Accountants</b>	Victoria Davies MAAT Affordable Accountancy Quarry Brow Gresford Wrexham LL12 8SJ

**BYPRODUCT SERVICES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	150,190	143,990
<b>Current assets</b>			
Debtors	5	107,428	89,889
Cash at bank and in hand		344,425	290,983
		<u>451,853</u>	<u>380,872</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(83,254)	(70,812)
<b>Net current assets</b>		<u>368,599</u>	<u>310,060</u>
<b>Net assets</b>		<u>518,789</u>	<u>454,050</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		518,787	454,048
<b>Shareholders' funds</b>		<u>518,789</u>	<u>454,050</u>

For the year ending 31 March 2023 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 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 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.

The financial statements were approved by the Board and authorised for issue on 30 December 2023 and were signed on its behalf by

John Williams  
Director

Company Registration No. 04172366

**BYPRODUCT SERVICES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

ByProduct Services Limited is a private company, limited by shares, registered in England and Wales, registration number 04172366. The registered office is Caia Cottage, Caia Farm, Old Wrexham Road, Gresford, LL12 8UA.

**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 accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	10% Reducing Balance
Plant & machinery	25% Reducing Balance
Motor vehicles	25% Reducing Balance
Fixtures & fittings	25% Reducing Balance

**4 Tangible fixed assets**

	Land & buildings	Plant & machinery	Motor vehicles	Fixtures & fittings	Total
	£	£	£	£	£
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 April 2022	13,365	123,977	146,100	8,850	292,292
Additions	-	31,840	-	-	31,840
At 31 March 2023	13,365	155,817	146,100	8,850	324,132
<b>Depreciation</b>					
At 1 April 2022	11,741	81,917	46,583	8,061	148,302
Charge for the year	162	14,454	10,779	245	25,640
At 31 March 2023	11,903	96,371	57,362	8,306	173,942
<b>Net book value</b>					
At 31 March 2023	1,462	59,446	88,738	544	150,190
At 31 March 2022	1,624	42,060	99,517	789	143,990

**BYPRODUCT SERVICES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	107,428	89,889
	<hr/>	<hr/>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT	6,197	9,758
Trade creditors	44,679	37,309
Taxes and social security	14,775	8,748
Loans from directors	17,603	14,997
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	83,254	70,812
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**7 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

