

**P H MOUNTAIN CORRUGATED LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

**P H MOUNTAIN CORRUGATED LIMITED**  
**UNAUDITED ACCOUNTS**  
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**P H MOUNTAIN CORRUGATED LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2023**

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<b>Directors</b>	Pamela Amanda Mountain Peter Harry Mountain Nicholas Mountain
<b>Secretary</b>	Pamela Mountain
<b>Company Number</b>	4247912 (England and Wales)
<b>Registered Office</b>	1a Mayfield Crescent Louth Lincolnshire LN11 8EQ England
<b>Accountants</b>	D H Tuck & Co Limited Fiveways Business Centre 167 Park Street Cleethorpes North East Lincolnshire DN35 7LX

**P H MOUNTAIN CORRUGATED LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	1,032,548	546,905
<b>Current assets</b>			
Inventories		19,216	15,563
Debtors	<u>5</u>	271,724	318,263
Cash at bank and in hand		291,088	53,894
		<u>582,028</u>	<u>387,720</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(461,876)	(329,229)
<b>Net current assets</b>		<u>120,152</u>	<u>58,491</u>
<b>Total assets less current liabilities</b>		1,152,700	605,396
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(435,860)	(122,225)
<b>Net assets</b>		<u>716,840</u>	<u>483,171</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		716,740	483,071
<b>Shareholders' funds</b>		<u>716,840</u>	<u>483,171</u>

For the year ending 31 July 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 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.

The financial statements were approved by the Board of Directors and authorised for issue on 27 September 2023 and were signed on its behalf by

Peter Harry Mountain  
Director

Company Registration No. 4247912

**P H MOUNTAIN CORRUGATED LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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**1 Statutory information**

P H Mountain Corrugated Limited is a private company, limited by shares, registered in England and Wales, registration number 4247912. The registered office is 1a Mayfield Crescent, Louth, Lincolnshire, LN11 8EQ, England.

**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**

These financial statements for the year ended 31 July 2023 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 August 2021.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***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:

Plant & machinery	25% Reducing Balance
Motor vehicles	15% Reducing Balance
Fixtures & fittings	20% Reducing Balance

**P H MOUNTAIN CORRUGATED LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 August 2022	328,145	586,392	25,905	-	940,442
Additions	476,290	51,567	-	22,905	550,762
Disposals	-	(4,750)	-	-	(4,750)
At 31 July 2023	804,435	633,209	25,905	22,905	1,486,454
<b>Depreciation</b>					
At 1 August 2022	-	371,955	21,582	-	393,537
Charge for the year	-	58,754	648	1,660	61,062
On disposals	-	(693)	-	-	(693)
At 31 July 2023	-	430,016	22,230	1,660	453,906
<b>Net book value</b>					
At 31 July 2023	804,435	203,193	3,675	21,245	1,032,548
At 31 July 2022	328,145	214,437	4,323	-	546,905

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	271,724	318,263

<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT	71,717	29,659
Trade creditors	187,492	130,023
Taxes and social security	63,068	53,787
Loans from directors	135,299	112,560
Accruals	4,300	3,200
	461,876	329,229

<b>7 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	435,860	122,225

**8 Average number of employees**

During the year the average number of employees was 16 (2022: 16).

