

**REGISTERED NUMBER: 04999639 (England and Wales)**

**I D MAINTENANCE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**I D MAINTENANCE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**DIRECTORS:** M Luty  
Mrs K Luty  
S M Kearney

**SECRETARY:** Mrs K Luty

**REGISTERED OFFICE:** 4 Harewood Villas  
Malt Kiln Lane  
Harewood  
Leeds  
LS17 9BZ

**REGISTERED NUMBER:** 04999639 (England and Wales)

**ACCOUNTANTS:** STEAD ROBINSON  
Dipford House, Queens Square  
Huddersfield Road  
Honley  
Holmfürth  
HD9 6QZ

**I D MAINTENANCE LIMITED (REGISTERED NUMBER: 04999639)**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		18,750		37,500
Tangible assets	5		<u>316,112</u>		<u>375,281</u>
			334,862		412,781
<b>CURRENT ASSETS</b>					
Stocks		40,000		40,000	
Debtors	6	1,263,057		1,499,814	
Cash at bank and in hand		<u>353,392</u>		<u>474,681</u>	
		1,656,449		2,014,495	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>433,874</u>		<u>520,507</u>	
<b>NET CURRENT ASSETS</b>			<u>1,222,575</u>		<u>1,493,988</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,557,437		1,906,769
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(213,946)		(234,109)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(33,604)</u>		<u>(54,485)</u>
<b>NET ASSETS</b>			<u>1,309,887</u>		<u>1,618,175</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>1,309,687</u>		<u>1,617,975</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,309,887</u>		<u>1,618,175</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

**I D MAINTENANCE LIMITED (REGISTERED NUMBER: 04999639)**

**BALANCE SHEET - continued  
31 MARCH 2023**

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

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 16 November 2023 and were signed on its behalf by:

M Luty - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. STATUTORY INFORMATION**

I D Maintenance 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      - 25% on cost, 15% on cost and 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**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 34 (2022 - 39) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2022	
and 31 March 2023	<u>300,000</u>
<b>AMORTISATION</b>	
At 1 April 2022	262,500
Charge for year	<u>18,750</u>
At 31 March 2023	<u>281,250</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>18,750</u>
At 31 March 2022	<u>37,500</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	590,913	24,254	325,118	64,604	1,004,889
Additions	57,066	1,405	68,935	5,930	133,336
Disposals	<u>(105,119)</u>	<u>-</u>	<u>-</u>	<u>(4,295)</u>	<u>(109,414)</u>
At 31 March 2023	<u>542,860</u>	<u>25,659</u>	<u>394,053</u>	<u>66,239</u>	<u>1,028,811</u>
<b>DEPRECIATION</b>					
At 1 April 2022	374,865	18,362	194,935	41,446	629,608
Charge for year	56,632	2,564	88,689	6,727	154,612
Eliminated on disposal	<u>(67,229)</u>	<u>-</u>	<u>-</u>	<u>(4,292)</u>	<u>(71,521)</u>
At 31 March 2023	<u>364,268</u>	<u>20,926</u>	<u>283,624</u>	<u>43,881</u>	<u>712,699</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>178,592</u>	<u>4,733</u>	<u>110,429</u>	<u>22,358</u>	<u>316,112</u>
At 31 March 2022	<u>216,048</u>	<u>5,892</u>	<u>130,183</u>	<u>23,158</u>	<u>375,281</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2022	250,202
Additions	101,593
Disposals	(23,262)
Transfer to ownership	(23,262)
At 31 March 2023	<u>305,271</u>
<b>DEPRECIATION</b>	
At 1 April 2022	136,880
Charge for year	72,963
Eliminated on disposal	(6,978)
Transfer to ownership	(15,328)
At 31 March 2023	<u>187,537</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>117,734</u>
At 31 March 2022	<u>113,322</u>

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

	2023 £	2022 £
Trade debtors	430,669	667,129
Other debtors	832,388	832,685
	<u>1,263,057</u>	<u>1,499,814</u>

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

	2023 £	2022 £
Bank loans and overdrafts	5,279	15,535
Hire purchase contracts	43,592	54,601
Trade creditors	254,791	225,915
Taxation and social security	109,362	175,108
Other creditors	20,850	49,348
	<u>433,874</u>	<u>520,507</u>



**I D MAINTENANCE LIMITED (REGISTERED NUMBER: 04999639)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans	166,667	216,667
Hire purchase contracts	<u>47,279</u>	<u>17,442</u>
	<u>213,946</u>	<u>234,109</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.