REGISTERED NUMBER: 05116371 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Carlow Plant and Commercials Ltd

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for the Year Ended 30 April 2022

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Company Information
for the Year Ended 30 April 2022

DIRECTOR:	S Murphy
SECRETARY:	S Murphy
REGISTERED OFFICE:	260 Park Street Luton Bedfordshire LU1 3HD
REGISTERED NUMBER:	05116371 (England and Wales)
ACCOUNTANTS:	Edwards and associates 13 Boxgrove Close Luton Bedfordshire LU2 8HS
SOLICITORS:	Neves Solicitors A W House 6 - 8 Stuart Street Luton Bedfordshire LU1 2SJ

Balance Sheet
30 April 2022

		30.4.22		30.4.21	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		152,109		112,512
CURRENT ASSETS					
Debtors	5	196,471		252,365	
Cash at bank		31,216		83,073	
		227,687		335,438	
CREDITORS					
Amounts falling due within one year	6	178,453		299,635	
NET CURRENT ASSETS			49,234		35,803
TOTAL ASSETS LESS CURRENT LIABILITIES			201,343		148,315
CREDITORS					
Amounts falling due after more than one year	7		(37,092)		(45,139)
PROVISIONS FOR LIABILITIES			(4,072)		(5,430)
NET ASSETS			160,179		97,746
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			159,179		96,746
SHAREHOLDERS' FUNDS			160,179		97,746

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2022

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 director and authorised for issue on 24 March 2023 and were signed by:

S Murphy - Director

1. **STATUTORY INFORMATION**

Carlow Plant and Commercials Ltd 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.

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 - 25% on reducing balance and 10% on reducing balance

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
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 May 2021	223,948
Additions	73,900
Disposals	(1,358)
At 30 April 2022	296,490
DEPRECIATION	
At 1 May 2021	111,436
Charge for year	33,390
Eliminated on disposal	(445)
At 30 April 2022	144,381
NET BOOK VALUE	
At 30 April 2022	152,109
At 30 April 2021	112,512

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade debtors	196,471	252,365

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Bank loans and overdrafts	4,861	4,861
Trade creditors	108,304	192,673
Taxation and social security	38,405	45,020
Other creditors	26,883	57,081
	178,453	299,635

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.22	30.4.21
	£	£
Bank loans	37,092	45,139

8. RELATED PARTY DISCLOSURES

At 30th April 2022 Carlow Plant and Commercials Limited owed Mr S Murphy the sole Director and 50% shareholder £26,409 (2021 - £24,106) through his Directors current account. This debt to him is repayable on demand.

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9. **ULTIMATE CONTROLLING PARTY**

The controlling party is S Murphy.

The ultimate controlling party is S Murphy.

The ultimate controlling party of Carlow Plant and Commercials Limited is Mr S Murphy through his ownership of half the share capital of the company and her sole Directorship.