

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**FOR**  
**C.S.D. CARPENTRY SERVICES LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 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>

---

**C.S.D. CARPENTRY SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>DIRECTORS:</b>	Mrs T L Mills C S Dyer
<b>SECRETARY:</b>	A G Dyer
<b>REGISTERED OFFICE:</b>	Gethin House 36 Bond Street Nuneaton CV11 4DA
<b>REGISTERED NUMBER:</b>	05240086 (England and Wales)
<b>ACCOUNTANTS:</b>	Armstrongs Bishop Simmons Chartered Accountants and Tax Adv Gethin House 36 Bond Street Nuneaton Warwickshire CV11 4DA

**BALANCE SHEET**  
**30 SEPTEMBER 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		35,205		47,529
<b>CURRENT ASSETS</b>					
Stocks		93,122		53,260	
Debtors	5	748,222		458,319	
Cash at bank		<u>59,959</u>		<u>347,226</u>	
		901,303		858,805	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>128,892</u>		<u>173,200</u>	
<b>NET CURRENT ASSETS</b>			<u>772,411</u>		<u>685,605</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			807,616		733,134
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(7,728)		(10,866)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(7,240)</u>		<u>-</u>
<b>NET ASSETS</b>			<u>792,648</u>		<u>722,268</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings	9		<u>792,548</u>		<u>722,168</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>792,648</u>		<u>722,268</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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.

**BALANCE SHEET - continued**  
**30 SEPTEMBER 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 29 January 2024 and were signed on its behalf by:

C S Dyer - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**1. STATUTORY INFORMATION**

C.S.D. Carpentry Services 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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	- 15% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. **ACCOUNTING POLICIES - continued**

**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.

**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 2 (2022 - 2 ) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 October					
2022	7,154	525	73,905	2,925	84,509
Additions	-	279	-	585	864
At 30 September					
2023	7,154	804	73,905	3,510	85,373
<b>DEPRECIATION</b>					
At 1 October					
2022	5,159	450	29,691	1,680	36,980
Charge for year	342	36	12,332	478	13,188
At 30 September					
2023	5,501	486	42,023	2,158	50,168
<b>NET BOOK VALUE</b>					
At 30 September					
2023	1,653	318	31,882	1,352	35,205
At 30 September					
2022	1,995	75	44,214	1,245	47,529

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

	2023 £	2022 £
Trade debtors	31,605	-
Amounts owed by participating interests	683,618	434,969
Other debtors	32,999	23,350
	<u>748,222</u>	<u>458,319</u>

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

	2023 £	2022 £
Hire purchase contracts	3,915	7,350
Trade creditors	9,195	11,456
Taxation and social security	61,336	85,186
Other creditors	54,446	69,208
	<u>128,892</u>	<u>173,200</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

	2023	2022
	£	£
Hire purchase contracts	<u>7,728</u>	<u>10,866</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. **RESERVES**

	Retained earnings £
At 1 October 2022	722,168
Profit for the year	120,380
Dividends	<u>(50,000)</u>
At 30 September 2023	<u>792,548</u>

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is C S Dyer.

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.