

**S. P. MIDDLETON LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

**S. P. MIDDLETON LTD**  
**UNAUDITED ACCOUNTS**  
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**S. P. MIDDLETON LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

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<b>Director</b>	Steven Paul Middleton
<b>Company Number</b>	06734905 (England and Wales)
<b>Registered Office</b>	16 REDMANS VIEW VERWOOD DORSET BH31 6PY
<b>Accountants</b>	Michels and Co Nea Cottage West Somerley RINGWOOD Hampshire BH24 3PL

**S. P. MIDDLETON LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	63,721	78,707
<b>Current assets</b>			
Debtors	5	10,876	24,330
Cash at bank and in hand		11,202	9,033
		<u>22,078</u>	<u>33,363</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(29,984)	(36,142)
<b>Net current liabilities</b>		<u>(7,906)</u>	<u>(2,779)</u>
<b>Total assets less current liabilities</b>		55,815	75,928
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(18,974)	(29,921)
<b>Provisions for liabilities</b>			
Deferred tax		(22,749)	(22,749)
<b>Net assets</b>		<u>14,092</u>	<u>23,258</u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		13,092	22,258
<b>Shareholders' funds</b>		<u>14,092</u>	<u>23,258</u>

For the year ending 31 October 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 11 January 2024 and were signed on its behalf by

Steven Paul Middleton  
Director

Company Registration No. 06734905

**S. P. MIDDLETON LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

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**1 Statutory information**

S. P. Middleton Ltd is a private company, limited by shares, registered in England and Wales, registration number 06734905. The registered office is 16 REDMANS VIEW, VERWOOD, DORSET, BH31 6PY.

**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 October 2023 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 November 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% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

**S. P. MIDDLETON LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 November 2022	319,913	29,722	1,869	351,504
Additions	29,038	-	-	29,038
Disposals	(75,750)	-	-	(75,750)
At 31 October 2023	273,201	29,722	1,869	304,792
<b>Depreciation</b>				
At 1 November 2022	245,837	25,493	1,467	272,797
Charge for the year	18,074	734	274	19,082
On disposals	(50,808)	-	-	(50,808)
At 31 October 2023	213,103	26,227	1,741	241,071
<b>Net book value</b>				
At 31 October 2023	60,098	3,495	128	63,721
At 31 October 2022	74,076	4,229	402	78,707

**5 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	1,090	-
Trade debtors	9,786	24,330
	10,876	24,330

**6 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,000	10,000
VAT	-	4,081
Trade creditors	8,412	1,726
Taxes and social security	653	322
Loans from directors	10,919	20,013
	29,984	36,142

**7 Creditors: amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	18,974	29,921

**8 Average number of employees**

During the year the average number of employees was 4 (2022: 4).

