

**REGISTERED NUMBER: 06763676 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 December 2022**

**for**

**Belgrave Timber & Steel Limited**

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for the Year Ended 31 December 2022**

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**Belgrave Timber & Steel Limited**  
**Company Information**  
**for the Year Ended 31 December 2022**

**DIRECTOR:** E Campbell

**REGISTERED OFFICE:** 6 The Close  
Blaby  
Leicester  
Leicestershire  
LE8 4GX

**REGISTERED NUMBER:** 06763676 (England and Wales)

**ACCOUNTANTS:** RT Accountancy Services Limited  
3 Fernleigh Business Park  
Blaby Road  
Enderby  
Leicester  
Leicestershire  
LE19 4AQ

**Belgrave Timber & Steel Limited (Registered number: 06763676)**

**Balance Sheet**  
**31 December 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	4	1,185	1,580
<b>CURRENT ASSETS</b>			
Stocks		8,800	14,230
Debtors	5	2,118	3,754
Cash at bank and in hand		8,113	15,387
		<u>19,031</u>	<u>33,371</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(7,904)</u>	<u>(23,019)</u>
<b>NET CURRENT ASSETS</b>		<u>11,127</u>	<u>10,352</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		12,312	11,932
<b>PROVISIONS FOR LIABILITIES</b>		<u>(225)</u>	<u>(300)</u>
<b>NET ASSETS</b>		<u>12,087</u>	<u>11,632</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>12,086</u>	<u>11,631</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>12,087</u>	<u>11,632</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

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

**Belgrave Timber & Steel Limited (Registered number: 06763676)**

**Balance Sheet - continued**  
**31 December 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 September 2023 and were signed by:

E Campbell - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Belgrave Timber & Steel 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.

**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	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**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 Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

4. **TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>4,955</u>	<u>2,000</u>	<u>6,955</u>
<b>DEPRECIATION</b>			
At 1 January 2022	4,500	875	5,375
Charge for year	<u>114</u>	<u>281</u>	<u>395</u>
At 31 December 2022	<u>4,614</u>	<u>1,156</u>	<u>5,770</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>341</u>	<u>844</u>	<u>1,185</u>
At 31 December 2021	<u>455</u>	<u>1,125</u>	<u>1,580</u>

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

	<b>2022 £</b>	<b>2021 £</b>
Other debtors	<u>2,118</u>	<u>3,754</u>

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

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	969	1,491
Taxation and social security	1,167	1,446
Other creditors	<u>5,768</u>	<u>20,082</u>
	<u>7,904</u>	<u>23,019</u>

**Belgrave Timber & Steel Limited**

**Report of the Accountants to the Director of**  
**Belgrave Timber & Steel Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

RT Accountancy Services Limited  
3 Fernleigh Business Park  
Blaby Road  
Enderby  
Leicester  
Leicestershire  
LE19 4AQ

18 September 2023



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.