

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022**

**FOR**

**JOHN DEBENS PLUMBING SERVICES LIMITED**

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

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FOR THE YEAR ENDED 31 OCTOBER 2022**

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**JOHN DEBENS PLUMBING SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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**DIRECTOR:** J P Debens

**REGISTERED OFFICE:** St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

**REGISTERED NUMBER:** 07420474 (England and Wales)

**ACCOUNTANTS:** The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

**JOHN DEBENS PLUMBING SERVICES LIMITED (REGISTERED NUMBER: 07420474)****BALANCE SHEET  
31 OCTOBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		6,374		11,974
<b>CURRENT ASSETS</b>					
Stocks		500		1,180	
Debtors	5	8,537		9,452	
Cash at bank		<u>7,633</u>		<u>-</u>	
		16,670		10,632	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>18,355</u>		<u>20,050</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,685)</u>		<u>(9,418)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,689		2,556
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,211</u>		<u>2,113</u>
<b>NET ASSETS</b>			<u>3,478</u>		<u>443</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1		1
Retained earnings			<u>3,477</u>		<u>442</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,478</u>		<u>443</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 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 19 July 2023 and were signed by:

J P Debens - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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**1. STATUTORY INFORMATION**

John Debens Plumbing Services 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- Straight line over 5 years
Plant and machinery etc	- 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 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.

**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

## 4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 November 2021	4,260	35,131	39,391
Disposals	-	(14,741)	(14,741)
At 31 October 2022	<u>4,260</u>	<u>20,390</u>	<u>24,650</u>
<b>DEPRECIATION</b>			
At 1 November 2021	3,408	24,009	27,417
Charge for year	852	2,125	2,977
Eliminated on disposal	-	(12,118)	(12,118)
At 31 October 2022	<u>4,260</u>	<u>14,016</u>	<u>18,276</u>
<b>NET BOOK VALUE</b>			
At 31 October 2022	-	<u>6,374</u>	<u>6,374</u>
At 31 October 2021	<u>852</u>	<u>11,122</u>	<u>11,974</u>

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 November 2021	18,722
Transfer to ownership	(18,722)
At 31 October 2022	-
<b>DEPRECIATION</b>	
At 1 November 2021	10,824
Transfer to ownership	(10,824)
At 31 October 2022	-
<b>NET BOOK VALUE</b>	
At 31 October 2022	-
At 31 October 2021	<u>7,898</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 20225. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	6,715	6,674
Other debtors	<u>1,822</u>	<u>2,778</u>
	<u>8,537</u>	<u>9,452</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	-	1,275
Hire purchase contracts	-	2,729
Trade creditors	3,264	3,003
Taxation and social security	12,992	10,569
Other creditors	<u>2,099</u>	<u>2,474</u>
	<u>18,355</u>	<u>20,050</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

During the year the company made a loan to the director of £1,821. The balance outstanding at the year end was £1,821. The loan was repaid after the year end.

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.