

**LUCAS PAUL SERVICES LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

**Lucas Paul Services Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 January 2023**

---

**Contents**

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–4

**Lucas Paul Services Ltd**  
**Balance Sheet**  
**As At 31 January 2023**

Registered number: 08851733

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		245		306
			<u>245</u>		<u>306</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	20,494		30,511	
Cash at bank and in hand		<u>161</u>		<u>124</u>	
		20,655		30,635	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(13,237 )</u>		<u>(13,277 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>7,418</u>		<u>17,358</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,663</u>		<u>17,664</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(14,340 )</u>		<u>(22,533 )</u>
<b>NET LIABILITIES</b>			<u>(6,677 )</u>		<u>(4,869 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		100		100
Profit and Loss Account			<u>(6,777 )</u>		<u>(4,969 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(6,677)</u>		<u>(4,869)</u>

**Lucas Paul Services Ltd**  
**Balance Sheet (continued)**  
**As At 31 January 2023**

---

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

---

Mr Paul Bonas

Director

28/07/2023

The notes on pages 3 to 4 form part of these financial statements.

**Lucas Paul Services Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 January 2023**

---

**1. General Information**

Lucas Paul Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08851733 . The registered office is Unit A, Alpha House, Peacock Street, Gravesend, Kent, DA12 1DW.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
-------------------	----------------------

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2022: 1)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 February 2022	1,825
As at 31 January 2023	1,825
<b>Depreciation</b>	
As at 1 February 2022	1,519
Provided during the period	61
As at 31 January 2023	1,580
<b>Net Book Value</b>	
As at 31 January 2023	245
As at 1 February 2022	306

**Lucas Paul Services Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2023**

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
VAT	44	106
Director's loan account	20,450	30,405
	<u>20,494</u>	<u>30,511</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporation tax	10,035	9,592
Other taxes and social security	872	872
Accruals and deferred income	2,330	2,813
	<u>13,237</u>	<u>13,277</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	14,340	22,533
	<u>14,340</u>	<u>22,533</u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100

**9. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

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.