

Registered number
09157902

Coldbrook Services Ltd

Filleled Accounts

30 April 2023

Coldbrook Services Ltd**Registered number:** 09157902**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	1,277	2,007
Current assets			
Stocks		275,565	105,565
Debtors	4	68,013	66,691
Cash at bank and in hand		3,681	3,688
		<u>347,259</u>	<u>175,944</u>
Creditors: amounts falling due within one year	5	<u>(361,220)</u>	<u>(176,409)</u>
Net current liabilities		(13,961)	(465)
Net (liabilities)/assets		<u>(12,684)</u>	<u>1,542</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(12,686)	1,540
Shareholder's funds		<u>(12,684)</u>	<u>1,542</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Renars Bumanis

Director

Approved by the board on 17 January 2024

Coldbrook Services Ltd
Notes to the Accounts
for the year ended 30 April 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Motor vehicles
	£
Cost	
At 1 May 2022	<u>3,649</u>
At 30 April 2023	<u>3,649</u>
Depreciation	
At 1 May 2022	1,642
Charge for the year	<u>730</u>
At 30 April 2023	<u>2,372</u>
Net book value	
At 30 April 2023	<u>1,277</u>
At 30 April 2022	2,007

4 Debtors	2023	2022
	£	£
Trade debtors	2,694	-
Other debtors	65,319	66,691
	<u>68,013</u>	<u>66,691</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	23,377	40,270
Trade creditors	129,959	4,442
Taxation and social security costs	(395)	(168)
Director's loan account	130,986	130,986
Other creditors	77,293	879
	<u>361,220</u>	<u>176,409</u>

6 Controlling party

The company was under the direct control of its director, Renars Bumanis.

7 Other information

Coldbrook Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Suite No 2, First Floor

Kenwood House, 77a Shenley Road

Borehamwood

United Kingdom

WD6 1AG

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