

**DIAMOND MAINTENANCE LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 FEBRUARY 2023 TO 31 AUGUST 2023**

**DIAMOND MAINTENANCE LTD**  
**UNAUDITED ACCOUNTS**  
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**DIAMOND MAINTENANCE LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 FEBRUARY 2023 TO 31 AUGUST 2023**

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<b>Director</b>	Colin Smith
<b>Company Number</b>	11769684 (England and Wales)
<b>Registered Office</b>	The Carew Arms, Antony Hill Antony Torpoint PL11 3AB
<b>Accountants</b>	Master Accounting Limited The Stables, Ashley Court 32 Main Street, Ashley Market Harborough Leicestershire LE16 8HF

**DIAMOND MAINTENANCE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2023**

	Notes	31/08/2023 £	31/01/2023 £
<b>Fixed assets</b>			
Tangible assets	4	13,044	7,515
<b>Current assets</b>			
Debtors	5	629	330
Cash at bank and in hand		5,083	12,948
		<u>5,712</u>	<u>13,278</u>
<b>Creditors: amounts falling due within one year</b>	6	(23,166)	(21,958)
<b>Net current liabilities</b>		<u>(17,454)</u>	<u>(8,680)</u>
<b>Total assets less current liabilities</b>		(4,410)	(1,165)
<b>Creditors: amounts falling due after more than one year</b>	7	(8,979)	(11,315)
<b>Net liabilities</b>		<u>(13,389)</u>	<u>(12,480)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(13,390)	(12,481)
<b>Shareholders' funds</b>		<u>(13,389)</u>	<u>(12,480)</u>

For the period ending 31 August 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 6 December 2023 and were signed on its behalf by

Colin Smith  
Director

Company Registration No. 11769684

**DIAMOND MAINTENANCE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 FEBRUARY 2023 TO 31 AUGUST 2023**

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**1 Statutory information**

Diamond Maintenance Ltd is a private company, limited by shares, registered in England and Wales, registration number 11769684. The registered office is The Carew Arms, Antony Hill, Antony, Torpoint, PL11 3AB.

**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**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

***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	20% - straight line
Motor vehicles	25% - straight line
Computer equipment	33% - straight line

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**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 February 2023	13,999	20,153	329	34,481
Additions	3,284	6,500	-	9,784
At 31 August 2023	17,283	26,653	329	44,265
<b>Depreciation</b>				
At 1 February 2023	8,164	18,473	329	26,966
Charge for the period	1,898	2,357	-	4,255
At 31 August 2023	10,062	20,830	329	31,221
<b>Net book value</b>				
At 31 August 2023	7,221	5,823	-	13,044
At 31 January 2023	5,835	1,680	-	7,515

**5 Debtors**

	<b>31/08/2023</b>	<b>31/01/2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accrued income and prepayments	629	-
Other debtors	-	330
	629	330

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

	<b>31/08/2023</b>	<b>31/01/2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,983	3,923
Amounts owed to group undertakings and other participating interests	16,815	-
Other creditors	-	1,315
Loans from directors	1,228	-
Accruals	1,140	16,720
	23,166	21,958

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

	<b>31/08/2023</b>	<b>31/01/2023</b>
	<b>£</b>	<b>£</b>
Bank loans	8,979	11,315

**8 Average number of employees**

During the period the average number of employees was 2 (31/01/2023: 2).

