

**K.G.B. AND M.E. (PLANT HIRE & DEMOLITION CONTRACTORS) LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**K.G.B. AND M.E. (PLANT HIRE & DEMOLITION CONTRACTORS) LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**K.G.B. AND M.E. (PLANT HIRE & DEMOLITION CONTRACTORS) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Directors</b>	Mr K Langton Mr M Langton
<b>Company Number</b>	01578525 (England and Wales)
<b>Registered Office</b>	1 Stable Court Business Centre Water Lane Tarbock Green Liverpool L35 1RD
<b>Accountants</b>	Invictus Accountancy Services Limited 1 Stable Court Business Centre Water Lane Farm Tarbock Green Liverpool Merseyside L35 1RD

**K.G.B. AND M.E. (PLANT HIRE & DEMOLITION CONTRACTORS) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	2,048	2,731
<b>Current assets</b>			
Debtors	5	6,574	8,172
Cash at bank and in hand		20,982	27,045
		<u>27,556</u>	<u>35,217</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(159,898)	(162,052)
<b>Net current liabilities</b>		<u>(132,342)</u>	<u>(126,835)</u>
<b>Net liabilities</b>		<u>(130,294)</u>	<u>(124,104)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(130,394)	(124,204)
<b>Shareholders' funds</b>		<u>(130,294)</u>	<u>(124,104)</u>

For the year 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 directors acknowledge their 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 of Directors and authorised for issue on 19 March 2024 and were signed on its behalf by

Mr K Langton  
Director

Company Registration No. 01578525

**K.G.B. AND M.E. (PLANT HIRE & DEMOLITION CONTRACTORS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Statutory information**

K.G.B. AND M.E. (Plant Hire & Demolition Contractors) Limited is a private company, limited by shares, registered in England and Wales, registration number 01578525. The registered office is 1 Stable Court Business Centre, Water Lane Tarbock Green, Liverpool, L35 1RD.

**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 year, 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.

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

***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.

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</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 September 2022	59,427	67,227	3,917	130,571
At 31 August 2023	59,427	67,227	3,917	130,571
<b>Depreciation</b>				
At 1 September 2022	58,431	65,492	3,917	127,840
Charge for the year	249	434	-	683
At 31 August 2023	58,680	65,926	3,917	128,523
<b>Net book value</b>				
At 31 August 2023	747	1,301	-	2,048
At 31 August 2022	996	1,735	-	2,731

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**NOTES TO THE ACCOUNTS**  
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<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	123	207
Trade debtors	6,451	7,965
	<u>6,574</u>	<u>8,172</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,080	8,254
Loans from directors	148,165	152,485
Accruals	1,653	1,313
	<u>159,898</u>	<u>162,052</u>

**7 Average number of employees**

During the year the average number of employees was 2 (2022: 2).

