

**CB Waste And Recycling Ltd**  
**Unaudited Financial Statements**  
**for the year ended**  
**30 April 2023**

Haines Watts  
Chartered Accountants  
Yare House  
62-64 Thorpe Road  
Norwich  
Norfolk  
NR1 1RY

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for the year ended 30 April 2023**

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**DIRECTOR:** C Bennett

**REGISTERED OFFICE:** 53 Long John Hill  
Norwich  
Norfolk  
NR1 2JW

**REGISTERED NUMBER:** 07240922 (England and Wales)

**ACCOUNTANTS:** Haines Watts  
Chartered Accountants  
Yare House  
62-64 Thorpe Road  
Norwich  
Norfolk  
NR1 1RY

**Balance Sheet**  
**30 April 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Intangible assets	4	4,500	9,000
Tangible assets	5	<u>1,177</u>	<u>1,558</u>
		<u>5,677</u>	<u>10,558</u>
<b>CURRENT ASSETS</b>			
Debtors	6	9,713	9,769
Cash at bank		<u>61,628</u>	<u>54,622</u>
		<u>71,341</u>	<u>64,391</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(73,005)</u>	<u>(66,849)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(1,664)</u>	<u>(2,458)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,013</u>	<u>8,100</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(224)</u>	<u>(296)</u>
<b>NET ASSETS</b>		<u>3,789</u>	<u>7,804</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		10	10
Retained earnings		<u>3,779</u>	<u>7,794</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>3,789</u>	<u>7,804</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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.

**Balance Sheet - continued**  
**30 April 2023**

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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 8 February 2024 and were signed by:

C Bennett - Director

**Notes to the Financial Statements  
for the year ended 30 April 2023**

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**1. STATUTORY INFORMATION**

CB Waste And Recycling Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

**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.

Notes to the Financial Statements - continued  
for the year ended 30 April 2023

2. **ACCOUNTING POLICIES - continued**

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1 ) .

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1 May 2022	
and 30 April 2023	<u>45,000</u>
<b>AMORTISATION</b>	
At 1 May 2022	36,000
Charge for year	<u>4,500</u>
At 30 April 2023	<u>40,500</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>4,500</u>
At 30 April 2022	<u>9,000</u>

Notes to the Financial Statements - continued  
for the year ended 30 April 2023

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 May 2022 and 30 April 2023	<u>1,066</u>	<u>5,665</u>	<u>6,731</u>
<b>DEPRECIATION</b>			
At 1 May 2022	895	4,278	5,173
Charge for year	<u>34</u>	<u>347</u>	<u>381</u>
At 30 April 2023	<u>929</u>	<u>4,625</u>	<u>5,554</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>137</u>	<u>1,040</u>	<u>1,177</u>
At 30 April 2022	<u>171</u>	<u>1,387</u>	<u>1,558</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	9,393	9,245
Other debtors	<u>320</u>	<u>524</u>
	<u>9,713</u>	<u>9,769</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,545	2,450
Taxation and social security	806	785
Other creditors	<u>68,654</u>	<u>63,614</u>
	<u>73,005</u>	<u>66,849</u>

## 8. RELATED PARTY DISCLOSURES

At the end of the year the company owed the director £65,407 (2022 - £62,085) by way of an interest free loan with no set repayment terms.



**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
CB Waste And Recycling Ltd**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CB Waste And Recycling Ltd for the year ended 30 April 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of CB Waste And Recycling Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CB Waste And Recycling Ltd and state those matters that we have agreed to state to the director of CB Waste And Recycling Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CB Waste And Recycling Ltd and its director for our work or for this report.

It is your duty to ensure that CB Waste And Recycling Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of CB Waste And Recycling Ltd. You consider that CB Waste And Recycling Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CB Waste And Recycling Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Haines Watts  
Chartered Accountants  
Yare House  
62-64 Thorpe Road  
Norwich  
Norfolk  
NR1 1RY

8 February 2024

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.