

**THE ORIGINAL DECKING COMPANY LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

**THE ORIGINAL DECKING COMPANY LIMITED**  
**UNAUDITED ACCOUNTS**  
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**THE ORIGINAL DECKING COMPANY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2017**

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<b>Director</b>	T Balderson
<b>Secretary</b>	A Jennings
<b>Company Number</b>	08151482 (England and Wales)
<b>Registered Office</b>	15 Trent Road Forsbrook Stoke-on-Trent Staffordshire ST11 9BW England
<b>Accountants</b>	AP Accountancy Ltd 34 Birch Valley Road Kidsgrove Stoke-on-Trent ST7 4GN

**THE ORIGINAL DECKING COMPANY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	11,743	1,428
<b>Current assets</b>			
Inventories	5	34,023	31,281
Debtors	6	54,179	36,727
Cash at bank and in hand		5,253	2,311
		<u>93,455</u>	<u>70,319</u>
<b>Creditors: amounts falling due within one year</b>	7	(29,872)	(18,601)
<b>Net current assets</b>		<u>63,583</u>	<u>51,718</u>
<b>Total assets less current liabilities</b>		75,326	53,146
<b>Creditors: amounts falling due after more than one year</b>	8	(135,232)	(94,219)
<b>Net liabilities</b>		<u>(59,906)</u>	<u>(41,073)</u>
<b>Capital and reserves</b>			
Called up share capital	10	100	100
Profit and loss account		(60,006)	(41,173)
<b>Shareholders' funds</b>		<u>(59,906)</u>	<u>(41,073)</u>

For the year ending 31 July 2017 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.

Approved by the Board on 28 April 2018.

T Balderson  
Director

Company Registration No. 08151482

**THE ORIGINAL DECKING COMPANY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

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**1 Statutory information**

The Original Decking Company Limited is a private company, limited by shares, registered in England and Wales, registration number 08151482. The registered office is 15 Trent Road, Forsbrook, Stoke-on-Trent, Staffordshire, ST11 9BW, England.

**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**

These financial statements for the year ended 31 July 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 August 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in note 13 below.

***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 represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Stocks***

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

***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.

**THE ORIGINAL DECKING COMPANY LIMITED**  
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***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	33%
Motor vehicles	33%

***Going concern***

The director has indicated that he will continue to support the company for a period of 12 months from the balance sheet date.

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 August 2016	1,672	-	1,672
Additions	2,780	12,000	14,780
At 31 July 2017	4,452	12,000	16,452
<b>Depreciation</b>			
At 1 August 2016	244	-	244
Charge for the year	799	3,666	4,465
At 31 July 2017	1,043	3,666	4,709
<b>Net book value</b>			
At 31 July 2017	3,409	8,334	11,743
At 31 July 2016	1,428	-	1,428

**5 Inventories**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Raw materials	34,023	31,281
	34,023	31,281

**6 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,225	5,025
Amounts due from group undertakings etc.	23,876	21,471
Deferred tax asset	23,124	10,231
Other debtors	1,954	-
	54,179	36,727

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,666	14,925
Taxes and social security	6,306	2,776
Other creditors	900	900
	29,872	18,601

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and other participating interests	135,232	94,219
<b>9 Deferred taxation</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	2,277	285
Tax losses carried forward	(25,401)	(10,516)
	<u>(23,124)</u>	<u>(10,231)</u>
	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Provision at start of year	(10,231)	-
Credited to the profit and loss account	(12,893)	(10,231)
Provision at end of year	<u>(23,124)</u>	<u>(10,231)</u>
<b>10 Share capital</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

**11 Controlling party**

T Balderson the sole shareholder and director is the ultimate controlling party.

**12 Average number of employees**

During the year the average number of employees was 5 (2016: 4).

**13 Reconciliations on adoption of FRS 102**

The transition to FRS102 has not resulted in any changes to capital and reserves.

