

Financial Statements for the Year Ended 31 March 2023
for
Engravebricks Limited

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DIRECTOR: J Maxwell-Miles

SECRETARY: Mrs M V Maxwell-Miles

REGISTERED OFFICE: Unit 4D, Lansbury Business Estate
102 Lower Guildford Road
Knaphill
Woking
Surrey
GU21 2EP

REGISTERED NUMBER: 04715711 (England and Wales)

ACCOUNTANTS: CSL Partnership Limited
Unit 4D, Lansbury Business Estate
102 Lower Guildford Road
Knaphill
Woking
Surrey
GU21 2EP

Balance Sheet
31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Intangible assets	4	-	-
Property, plant and equipment	5	<u>7,472</u>	<u>8,492</u>
		<u>7,472</u>	<u>8,492</u>
CURRENT ASSETS			
Debtors	6	9,818	18,147
Cash at bank		<u>63,188</u>	<u>86,401</u>
		<u>73,006</u>	<u>104,548</u>
CREDITORS			
Amounts falling due within one year	7	<u>(13,310)</u>	<u>(34,900)</u>
NET CURRENT ASSETS		<u>59,696</u>	<u>69,648</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,168</u>	<u>78,140</u>
PROVISIONS FOR LIABILITIES		<u>(1,420)</u>	<u>(1,613)</u>
NET ASSETS		<u>65,748</u>	<u>76,527</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>65,648</u>	<u>76,427</u>
SHAREHOLDERS' FUNDS		<u>65,748</u>	<u>76,527</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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

31 March 2023

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 4 September 2023 and were signed by:

J Maxwell-Miles - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Engravebricks Limited 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.

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.

Revenue

Revenue 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 2003, 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.

Freehold property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 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.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2022	7,500
Disposals	<u>(7,500)</u>
At 31 March 2023	-
AMORTISATION	
At 1 April 2022	7,500
Eliminated on disposal	<u>(7,500)</u>
At 31 March 2023	-
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

5. **PROPERTY, PLANT AND EQUIPMENT**

	Freehold property £	Plant and machinery £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2022	1,879	14,988	4,375	15,419	36,661
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,221</u>	<u>1,221</u>
At 31 March 2023	<u>1,879</u>	<u>14,988</u>	<u>4,375</u>	<u>16,640</u>	<u>37,882</u>
DEPRECIATION					
At 1 April 2022	376	12,120	3,985	11,688	28,169
Charge for year	<u>188</u>	<u>717</u>	<u>98</u>	<u>1,238</u>	<u>2,241</u>
At 31 March 2023	<u>564</u>	<u>12,837</u>	<u>4,083</u>	<u>12,926</u>	<u>30,410</u>
NET BOOK VALUE					
At 31 March 2023	<u>1,315</u>	<u>2,151</u>	<u>292</u>	<u>3,714</u>	<u>7,472</u>
At 31 March 2022	<u>1,503</u>	<u>2,868</u>	<u>390</u>	<u>3,731</u>	<u>8,492</u>

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

	31.3.23 £	31.3.22 £
Trade debtors	9,623	17,952
Other debtors	<u>195</u>	<u>195</u>
	<u>9,818</u>	<u>18,147</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	-	2,936
Taxation and social security	11,858	18,634
Other creditors	1,452	13,330
	<u>13,310</u>	<u>34,900</u>

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.