REGISTERED NUMBER: 05586607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

FOR

SAM SCAFFOLDING (DORSET) LIMITED

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FOR THE YEAR ENDED 31 OCTOBER 2022

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SAM SCAFFOLDING (DORSET) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2022

DIRECTORS:	P E Harris C P Harris
SECRETARY:	P E Harris
REGISTERED OFFICE:	18 High West Street Dorchester Dorset DT1 1UW
REGISTERED NUMBER:	05586607 (England and Wales)
ACCOUNTANTS:	Pugsley Revill 18 High West Street Dorchester Dorset DT1 1UW

BALANCE SHEET
31 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		9,000		12,000
Tangible assets	5		103,339		105,404
			112,339		117,404
CURRENT ASSETS					
Debtors	6	60,436		28,017	
Cash at bank		7,565		42,679	
		68,001		70,696	
CREDITORS					
Amounts falling due within one year	7	109,116		96,978	
NET CURRENT LIABILITIES			(41,115)		(26,282)
TOTAL ASSETS LESS CURRENT LIABILITIES			71,224		91,122
CREDITORS					
Amounts falling due after more than one year	8		-		(5,529)
PROVISIONS FOR LIABILITIES	10		(19,635)		(20,027)
NET ASSETS			51,589		65,566
CAPITAL AND RESERVES					
Called up share capital	11		120		120
Retained earnings			51,469		65,446
SHAREHOLDERS' FUNDS			51,589		65,566

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 OCTOBER 2022

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 4 May 2023 and were signed on its behalf by:

P E Harris - Director

C P Harris - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Sam Scaffolding (Dorset) 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.

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 2005, is being amortised evenly over its estimated useful life of twenty 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	- 15% 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 Statement of Income and Retained Earnings, 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.

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2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2021 - 10) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 November 2021 and 31 October 2022	60,000
AMORTISATION	
At 1 November 2021	48,000
Amortisation for year	3,000
At 31 October 2022	51,000
NET BOOK VALUE	
At 31 October 2022	9,000
At 31 October 2021	12,000

continued...

5. **TANGIBLE FIXED ASSETS**

	Equipment	Motor vehicles	Office equipment	Totals
	£	£	£	£
COST				
At 1 November 2021	163,004	94,551	7,484	265,039
Additions	13,770	30,990	-	44,760
Disposals	(6,850)	(50,637)	-	(57,487)
At 31 October 2022	169,924	74,904	7,484	252,312
DEPRECIATION				
At 1 November 2021	98,335	55,580	5,720	159,635
Charge for year	10,738	12,499	441	23,678
Eliminated on disposal	-	(34,340)	-	(34,340)
At 31 October 2022	109,073	33,739	6,161	148,973
NET BOOK VALUE				
At 31 October 2022	60,851	41,165	1,323	103,339
At 31 October 2021	64,669	38,971	1,764	105,404

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles
	£
COST	
At 1 November 2021	32,842
Disposals	(32,842)
At 31 October 2022	-
DEPRECIATION	
At 1 November 2021	19,276
Eliminated on disposal	(19,276)
At 31 October 2022	-
NET BOOK VALUE	
At 31 October 2022	-
At 31 October 2021	13,566

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

	2022	2021
	£	£
Trade debtors	57,936	25,320
Other debtors	2,500	2,697
	60,436	28,017

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans	36,465	46,071
Hire purchase contracts	5,529	5,529
Trade creditors	28	377
Corporation tax	11,295	10,164
Social security and other taxes	3,075	4,980
VAT	17,101	18,539
Other creditors	9,033	3,152
Directors' loan accounts	22,173	5,829
Accrued expenses	4,417	2,337
	109,116	96,978

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Hire purchase contracts	-	5,529

9. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Hire purchase contracts	5,529	11,058

10. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	19,635	20,027

	Deferred tax
	£
Balance at 1 November 2021	20,027
Credit to Statement of Income and Retained Earnings during year	(392)
Balance at 31 October 2022	19,635

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
100	Ordinary shares	£1	100	100
10	Ordinary 'A' shares	£1	10	10
10	Ordinary 'B' shares	£1	10	10
			120	120

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.