

**EXPRESS BUILDING AND MAINTENANCE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Express Building and Maintenance Ltd

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Express Building and Maintenance Ltd
Balance Sheet
As At 31 December 2025

Registered number: 06059708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		4,824		6,592
			4,824		6,592
CURRENT ASSETS					
Stocks	5	-		1,750	
Debtors	6	78		330	
Cash at bank and in hand		23,736		29,831	
		23,814		31,911	
Creditors: Amounts Falling Due Within One Year	7	(10,376)		(14,517)	
NET CURRENT ASSETS (LIABILITIES)			13,438		17,394
TOTAL ASSETS LESS CURRENT LIABILITIES			18,262		23,986
Creditors: Amounts Falling Due After More Than One Year	8		(377)		(3,283)
NET ASSETS			17,885		20,703
CAPITAL AND RESERVES					
Called up share capital			100		100
Profit and Loss Account			17,785		20,603
SHAREHOLDERS' FUNDS			17,885		20,703

Express Building and Maintenance Ltd
Balance Sheet (continued)
As At 31 December 2025

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

T A Nash

Director

03/07/2026

The notes on pages 3 to 5 form part of these financial statements.

Express Building and Maintenance Ltd
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Express Building and Maintenance Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 06059708. The registered office is 123 Cross Lane East, Gravesend, Kent, DA12 5HA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance basis
Motor Vehicles	25% reducing balance basis
Computer Equipment	20% straight line basis

2.4. Stocks and Work in Progress

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

...CONTINUED

Express Building and Maintenance Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.5. Taxation - continued

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 2)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	6,717	5,000	2,153	13,870
As at 31 December 2025	6,717	5,000	2,153	13,870
Depreciation				
As at 1 January 2025	5,891	313	1,074	7,278
Provided during the period	166	1,172	430	1,768
As at 31 December 2025	6,057	1,485	1,504	9,046
Net Book Value				
As at 31 December 2025	660	3,515	649	4,824
As at 1 January 2025	826	4,687	1,079	6,592

Included above are assets held under finance leases or hire purchase contracts with a net book value as follows:

5. Stocks

	2025	2024
	£	£
Work in progress	-	1,750

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	78	330

Express Building and Maintenance Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	3,056	6,306
Other creditors	2,751	2,882
Taxation and social security	4,569	5,329
	<u>10,376</u>	<u>14,517</u>

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	<u>377</u>	<u>3,283</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.