REGISTERED NUMBER: 06339458 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2024

for

Mint Builders Limited

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for the Year Ended 31 August 2024

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Mint Builders Limited

Company Information
for the Year Ended 31 August 2024

DIRECTOR:	S West
SECRETARY:	Mrs L West
REGISTERED OFFICE:	6 Brandon Place Cheltenham Gloucestershire GL50 2HF
REGISTERED NUMBER:	06339458 (England and Wales)
ACCOUNTANTS:	Monest Accounts Limited Pure Offices, Kestrel Court Waterwells Drive, Quedgeley Gloucester Gloucestershire GL2 2AT

Statement of Financial Position
31 August 2024

	Notes	31.8.24 £	£	31.8.23 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		13,219		15,677
			13,219		15,677
CURRENT ASSETS					
Stocks		19,243		33,630	
Cash at bank		1,847		-	
		21,090		33,630	
CREDITORS					
Amounts falling due within one year	6	19,785		16,593	
NET CURRENT ASSETS			1,305		17,037
TOTAL ASSETS LESS CURRENT LIABILITIES			14,524		32,714
CREDITORS					
Amounts falling due after more than one year	7		4,661		7,061
NET ASSETS			9,863		25,653
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			9,861		25,651
SHAREHOLDERS' FUNDS			9,863		25,653

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 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.

The notes form part of these financial statements

continued...

Statement of Financial Position - continued
31 August 2024

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 director and authorised for issue on 28 April 2025 and were signed by:

S West - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Mint Builders 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 0, is being amortised evenly over its estimated useful life of nil 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 etc - 20% on reducing balance

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 is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2023 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 September 2023 and 31 August 2024	5,000
AMORTISATION	
At 1 September 2023 and 31 August 2024	5,000
NET BOOK VALUE	
At 31 August 2024	-
At 31 August 2023	-

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 September 2023	38,123
Additions	829
At 31 August 2024	38,952
DEPRECIATION	
At 1 September 2023	22,446
Charge for year	3,287
At 31 August 2024	25,733
NET BOOK VALUE	
At 31 August 2024	13,219
At 31 August 2023	15,677

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Bank loans and overdrafts	-	2,547
Hire purchase contracts	3,139	3,139
Trade creditors	4,233	-
Tax	9,885	6,773
Social security and other taxes	548	2,083
VAT	690	761
Accrued expenses	1,290	1,290
	19,785	16,593

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

	31.8.24	31.8.23
	£	£
Hire purchase contracts	4,661	7,061

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.