

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
J BRINDLEY CONSTRUCTION LTD

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for the Year Ended 31 March 2024

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J BRINDLEY CONSTRUCTION LTD

Company Information
for the Year Ended 31 March 2024

DIRECTORS:

J M BRINDLEY
MRS E BRINDLEY

SECRETARY:

MERLIN BUSINESS SERVICES UK LTD

REGISTERED OFFICE:

STAFFORDSHIRE KNOT
PINFOLD STREET
WEDNESBURY
WS10 8TE

REGISTERED NUMBER:

07856426 (England and Wales)

Report of the Directors
for the Year Ended 31 March 2024

The directors present their report with the financial statements of the company for the year ended 31 March 2024.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2023 to the date of this report.

J M BRINDLEY
MRS E BRINDLEY

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

J M BRINDLEY - Director

1 September 2024

Statement of Income and Retained Earnings
for the Year Ended 31 March 2024

	31/3/24 £	31/3/23 £
TURNOVER	180,979	161,863
Cost of sales	<u>133,003</u>	<u>130,186</u>
GROSS PROFIT	47,976	31,677
Administrative expenses	<u>39,500</u>	<u>29,059</u>
OPERATING PROFIT	8,476	2,618
Interest payable and similar expenses	<u>4,124</u>	<u>1,854</u>
PROFIT BEFORE TAXATION	4,352	764
Tax on profit	<u>-</u>	<u>145</u>
PROFIT FOR THE FINANCIAL YEAR	4,352	619
Retained earnings at beginning of year	5,457	4,838
RETAINED EARNINGS AT END OF YEAR	<u>9,809</u>	<u>5,457</u>

Balance Sheet
31 March 2024

	Notes	31/3/24 £	£	31/3/23 £	£
FIXED ASSETS					
Tangible assets	4		6,995		-
CURRENT ASSETS					
Stocks		17,000		19,000	
Cash at bank and in hand		<u>6,258</u>		<u>3,665</u>	
		23,258		22,665	
CREDITORS					
Amounts falling due within one year	5	<u>12,686</u>		<u>17,207</u>	
NET CURRENT ASSETS			<u>10,572</u>		<u>5,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>17,567</u>		<u>5,458</u>
CREDITORS					
Amounts falling due after more than one year	6		<u>7,757</u>		<u>-</u>
NET ASSETS			<u><u>9,810</u></u>		<u><u>5,458</u></u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>9,809</u>		<u>5,457</u>
SHAREHOLDERS' FUNDS			<u><u>9,810</u></u>		<u><u>5,458</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 1 September 2024 and were signed on its behalf by:

J M BRINDLEY - Director

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. **STATUTORY INFORMATION**

J BRINDLEY CONSTRUCTION LTD 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

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 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2023 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
Additions	6,995
At 31 March 2024	<u>6,995</u>
NET BOOK VALUE	
At 31 March 2024	<u>6,995</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/24	31/3/23
	£	£
Trade creditors	4	5
Tax	1,606	1,606
VAT	9,338	5,152
Directors' current accounts	156	8,821
Accrued expenses	1,582	1,623
	<u>12,686</u>	<u>17,207</u>

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31/3/24	31/3/23
	£	£
Other loans - 2-5 years	<u>7,757</u>	<u>-</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.