

E J FIRE LTD

Registered Number
08790621
(England and Wales)

Unaudited Financial Statements for the Year ended
30 November 2024

E J FIRE LTD

Company Information for the year from 1 December 2023 to 30 November 2024

Director	HUGHES, Gabi
Registered Address	Flat 3, Leeds House 20 Heol Meangwyn Machynlleth SY20 8DT
Registered Number	08790621 (England and Wales)

E J FIRE LTD

Balance Sheet as at 30 November 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	3		<u>7,454</u>		<u>11,322</u>
			7,454		11,322
Current assets					
Stocks	4	6,000		6,500	
Debtors		65,700		72,572	
Cash at bank and on hand		<u>10,655</u>		<u>71</u>	
		82,355		79,143	
Creditors amounts falling due within one year	5	<u>(74,933)</u>		<u>(74,153)</u>	
Net current assets (liabilities)			<u>7,422</u>		<u>4,990</u>
Total assets less current liabilities			<u>14,876</u>		<u>16,312</u>
Net assets			<u>14,876</u>		<u>16,312</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			<u>14,874</u>		<u>16,310</u>
Shareholders' funds			<u>14,876</u>		<u>16,312</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 29 August 2025, and are signed on its behalf by:

HUGHES, Gabi

Director

Registered Company No. 08790621

E J FIRE LTD

Notes to the Financial Statements for the year ended 30 November 2024

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transition can be measured reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

Stocks and work in progress

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell. The cost methodology employed by the entity is the first-in first-out method. Estimated selling price less costs to complete and sell are derived from the selling price which the goods would fetch in an open market transaction with established customers less the costs expected to be incurred to enable the sale to complete. Provision is made for slow-moving and obsolete items of stock. Such provisions are recognised in profit or loss.

Work in progress is valued using the percentage of completion method and values are calculated using the lower of cost and estimated selling price less costs to complete and sell. When stocks are sold, the carrying amount of those stocks is recognised as an expense within cost of sales. This takes place in the same period that the associated revenue is recognised.

2. Average number of employees

	2024	2023
Average number of employees during the year	1	1

3. Tangible fixed assets

	Plant & machinery	Vehicles	Fixtures & fittings	Office Equipment	Total
	£	£	£	£	£
Cost or valuation					
At 01 December 23	13,431	10,393	4,614	3,018	31,456
At 30 November 24	13,431	10,393	4,614	3,018	31,456
Depreciation and impairment					
At 01 December 23	6,769	7,105	4,107	2,153	20,134
Charge for year	2,703	822	127	216	3,868
At 30 November 24	9,472	7,927	4,234	2,369	24,002
Net book value					
At 30 November 24	3,959	2,466	380	649	7,454
At 30 November 23	6,662	3,288	507	865	11,322

4. Stocks

	2024	2023
	£	£
Work in progress	<u>6,000</u>	<u>6,500</u>
Total	<u>6,000</u>	<u>6,500</u>

5. Creditors: amounts due within one year

	2024	2023
	£	£
Trade creditors / trade payables	61,739	60,279
Bank borrowings and overdrafts	4,583	5,000
Taxation and social security	7,955	8,219
Accrued liabilities and deferred income	<u>656</u>	<u>655</u>
Total	<u>74,933</u>	<u>74,153</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.