

**J J CARPENTRY SERVICES (WORCESTERSHIRE) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JULY 2024**

J J Carpentry Services (Worcestershire) Limited
Contents

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

J J Carpentry Services (Worcestershire) Limited
Balance Sheet
As At 28 July 2024

Registered number: 09128564

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		74,933		114,018
			74,933		114,018
CURRENT ASSETS					
Debtors	5	186,803		221,284	
Cash at bank and in hand		38,175		20,032	
		224,978		241,316	
Creditors: Amounts Falling Due Within One Year	6	(97,555)		(79,316)	
NET CURRENT ASSETS (LIABILITIES)			127,423		162,000
TOTAL ASSETS LESS CURRENT LIABILITIES			202,356		276,018
Creditors: Amounts Falling Due After More Than One Year	7		(37,820)		(46,542)
NET ASSETS			164,536		229,476
CAPITAL AND RESERVES					
Called up share capital	9		200		200
Profit and Loss Account			164,336		229,276
SHAREHOLDERS' FUNDS			164,536		229,476

For the year ending 28 July 2024 the company was entitled to exemption from audit 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 directors acknowledge 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 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

Mr J Power

Director

28 July 2025

The notes on pages 2 to 5 form part of these financial statements.

J J Carpentry Services (Worcestershire) Limited
Notes to the Financial Statements
For The Year Ended 28 July 2024

1. General Information

J J Carpentry Services (Worcestershire) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09128564 . The registered office is 215 Marlpool Lane, Kidderminster, DY11 5DL.

During the period, the company shortended its accounting reference date from 29th July 2022 to 28th July 2022.

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	15% on reducing balance
Motor Vehicles	20% on reducing balance
Fixtures & Fittings	20% on reducing balance
Computer Equipment	15% on reducing balance and 25% straight line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

J J Carpentry Services (Worcestershire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 28 July 2024

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.

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 (2023: 2)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 29 July 2023	21,971	137,699	5,057	4,800	169,527
Additions	-	1,301	-	-	1,301
Disposals	-	(44,887)	-	-	(44,887)
As at 28 July 2024	21,971	94,113	5,057	4,800	125,941
Depreciation					
As at 29 July 2023	10,924	40,567	1,817	2,201	55,509
Provided during the period	1,657	16,095	449	522	18,723
Disposals	-	(23,224)	-	-	(23,224)
As at 28 July 2024	12,581	33,438	2,266	2,723	51,008
Net Book Value					
As at 28 July 2024	9,390	60,675	2,791	2,077	74,933
As at 29 July 2023	11,047	97,132	3,240	2,599	114,018

J J Carpentry Services (Worcestershire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 28 July 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	24,824	110,718
Amounts recoverable on contracts	70,031	67,613
Other debtors	800	5,600
CIS tax recoverable	54,260	-
VAT	10,360	17,387
Directors' loan accounts	26,516	19,954
Amounts owed by other participating interests	12	12
	<u>186,803</u>	<u>221,284</u>

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Net obligations under finance lease and hire purchase contracts	8,722	8,722
Trade creditors	73,411	60,297
Corporation tax	10,177	5,167
Other taxes and social security	-	2,670
Accruals and deferred income	5,245	2,460
	<u>97,555</u>	<u>79,316</u>

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

	2024	2023
	£	£
Net obligations under finance lease and hire purchase contracts	<u>37,820</u>	<u>46,542</u>

8. Obligations Under Finance Leases and Hire Purchase

	2024	2023
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	8,722	8,722
Later than one year and not later than five years	37,820	46,542
	<u>46,542</u>	<u>55,264</u>
	<u>46,542</u>	<u>55,264</u>

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	<u>200</u>	<u>200</u>

J J Carpentry Services (Worcestershire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 28 July 2024

10. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 29 July 2023	Amounts advanced	Amounts repaid	Amounts written off	As at 28 July 2024
	£	£	£	£	£
Mr Jonjo Power	9,977	13,258	9,977	-	13,258
Miss Jemma Jackson	9,977	13,258	9,977	-	13,258

The above loan is unsecured, interest free and repayable on demand.

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.