REGISTERED NUMBER: 13337607 (England and Wales)

Unaudited Financial Statements

for the Period 14 April 2021 to 30 April 2022

for

J Speck Plumbing and Heating Ltd

Contents of the Financial Statements
for the Period 14 April 2021 to 30 April 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	7

J Speck Plumbing and Heating Ltd

Company Information
for the Period 14 April 2021 to 30 April 2022

DIRECTOR:	J T Speck
REGISTERED OFFICE:	Lakeview House 4 Woodbrook Crescent Billericay Essex CM12 0EQ
REGISTERED NUMBER:	13337607 (England and Wales)
ACCOUNTANTS:	Mudd Partners LLP Chartered Accountants Lakeview House 4 Woodbrook Crescent Billericay Essex CM12 0EQ

Balance Sheet
30 April 2022

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		**15,367**
CURRENT ASSETS			
Debtors	5	**7,765**	
Cash at bank		**24,471**	
		32,236	
CREDITORS			
Amounts falling due within one year	6	**33,180**	
NET CURRENT LIABILITIES			**(944)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**14,423**
CREDITORS			
Amounts falling due after more than one year	7		**13,566**
NET ASSETS			**857**
CAPITAL AND RESERVES			
Called up share capital	8		**100**
Retained earnings			**757**
SHAREHOLDERS' FUNDS			**857**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2022 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...

Balance Sheet - continued
30 April 2022

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 August 2022 and were signed by:

J T Speck - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 14 April 2021 to 30 April 2022

1. STATUTORY INFORMATION

J Speck Plumbing and Heating 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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 period 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.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1 .

continued...

4. **TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
COST			
Additions	20,349	140	20,489
At 30 April 2022	20,349	140	20,489
DEPRECIATION			
Charge for period	5,087	35	5,122
At 30 April 2022	5,087	35	5,122
NET BOOK VALUE			
At 30 April 2022	15,262	105	15,367

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
Additions	20,349
At 30 April 2022	20,349
DEPRECIATION	
Charge for period	5,087
At 30 April 2022	5,087
NET BOOK VALUE	
At 30 April 2022	15,262

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

	£
Trade debtors	7,326
Other debtors	439
	7,765

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

	£
Hire purchase contracts	4,070
Trade creditors	7,607
Tax	1,332
Social security and other taxes	136
VAT	2,519
Other creditors	180
Directors' current accounts	15,836
Accrued expenses	1,500
	33,180

continued...

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

	£
Hire purchase contracts	13,566

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
J Speck Plumbing and Heating Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J Speck Plumbing and Heating Ltd for the period ended 30 April 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of J Speck Plumbing and Heating Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J Speck Plumbing and Heating Ltd and state those matters that we have agreed to state to the director of J Speck Plumbing and Heating Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than J Speck Plumbing and Heating Ltd and its director for our work or for this report.

It is your duty to ensure that J Speck Plumbing and Heating Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of J Speck Plumbing and Heating Ltd. You consider that J Speck Plumbing and Heating Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of J Speck Plumbing and Heating Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mudd Partners LLP
Chartered Accountants
Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

19 August 2022

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.