

Company registration number 04713864 (England and Wales)

**G B ENGINEERING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# G B ENGINEERING LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	2023		2022	
	£	£	£	£
Fixed assets		11,649		14,288
Current assets	165,832		121,990	
Creditors: amounts falling due within one year	(63,160)		(48,858)	
Net current assets		102,672		73,132
Total assets less current liabilities		114,321		87,420
Creditors: amounts falling due after more than one year		(40,000)		(40,000)
Net assets		74,321		47,420
Capital and reserves		74,321		47,420

### Notes to the financial statements

#### 1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2023 Number	2022 Number
Employees	3	3

#### 2 Transition to FRS105

This year there has been a change of financial reporting framework. This year the accounts have been prepared in accordance with the micro entity provisions and in accordance with FRS 105. The accounts were previously prepared in accordance with the small company's regime under section 1A of FRS 102.

The comparative figures have been restated as if they were prepared under FRS 105 last year. This has led to the following adjustment in 2022:

Removal of deferred tax liability of £2,715  
Increase in retained earnings of £2,715

There are no tax implications of this.

G B Engineering Limited is a private company limited by shares incorporated in England and Wales. The registered office is Lime Court, Pathfields Business Park, South Molton, Devon, United Kingdom, EX36 3LH.

For the year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

## **G B ENGINEERING LIMITED**

### **BALANCE SHEET (CONTINUED)**

**AS AT 30 SEPTEMBER 2023**

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The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements have been prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 8 December 2023 and are signed on its behalf by:

Glenn Burley  
**Director**

**Company registration number 04713864 (England and Wales)**

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.