

REGISTERED NUMBER: 06426824 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

JOSH EVANS BUILDING SERVICES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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JOSH EVANS BUILDING SERVICES LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

DIRECTORS:

K M Evans
Mrs J H Evans

SECRETARY:

Mrs J H Evans

REGISTERED OFFICE:

98 Ryeworth Road
Charlton Kings
Cheltenham
Gloucestershire
GL52 6LT

REGISTERED NUMBER:

06426824 (England and Wales)

ACCOUNTANTS:

Randall & Payne LLP
Chartered Accountants
Chargrove House
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Property, plant and equipment	4		637		694
CURRENT ASSETS					
Inventories		330		200	
Debtors	5	1,266		18,258	
Cash at bank		<u>10,396</u>		<u>3,456</u>	
		11,992		21,914	
CREDITORS					
Amounts falling due within one year	6	<u>20,416</u>		<u>21,173</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(8,424)</u>		<u>741</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(7,787)</u>		<u>1,435</u>
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			<u>(7,987)</u>		<u>1,235</u>
SHAREHOLDERS' FUNDS			<u>(7,787)</u>		<u>1,435</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2023 and were signed on its behalf by:

K M Evans - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. STATUTORY INFORMATION

Josh Evans Building Services Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparation

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.

Revenue

Revenue - described as turnover - is the value of goods provided to customers during the year, plus the value of work performed during the year with respect to services.

Revenue is recognised on the sale of goods when the goods are delivered and title has passed. Revenue is recognised on the provision of services on a percentage degree of completion basis calculated by reference to the time expended compared to the total anticipated time.

Tangible fixed assets

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

Tools & equipment	- 20% on cost
Office equipment	- 33% on cost
Motor vehicles	- 25% on reducing balance

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value.

Financial instruments

Financial Instruments are classified by the directors as basic or advanced following the conditions in FRS 102 Section 11. Basic financial instruments are recognised at amortised cost using the effective interest method.

Taxation

Taxation for the year comprises current 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 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.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Going concern justification

The company has net liabilities and is reliant upon the continued support of its directors. The directors believe there are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. PROPERTY, PLANT AND EQUIPMENT

	Tools & equipment £	Office equipment £	Motor vehicles £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>2,443</u>	<u>375</u>	<u>750</u>	<u>3,568</u>
DEPRECIATION				
At 1 January 2022	2,443	375	56	2,874
Charge for year	-	-	57	57
At 31 December 2022	<u>2,443</u>	<u>375</u>	<u>113</u>	<u>2,931</u>
NET BOOK VALUE				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>637</u>	<u>637</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>694</u>	<u>694</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	3,633
Other debtors	1,266	11,303
Directors' current accounts	-	3,091
Prepayments	-	231
	<u>1,266</u>	<u>18,258</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,887	574
Corporation Tax	2,464	8,815
Social security and other taxes	-	(256)
VAT	10,898	9,448
Directors' current accounts	1,445	-
Accrued expenses	<u>2,722</u>	<u>2,592</u>
	<u>20,416</u>	<u>21,173</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 December 2022 and 31 December 2021:

	2022 £	2021 £
K M Evans and Mrs J H Evans		
Balance outstanding at start of year	3,091	4,483
Amounts advanced	14,477	60,054
Amounts repaid	(19,013)	(61,446)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(1,445)</u>	<u>3,091</u>

No interest has been charged and there are no set repayment terms. The dividends taken by the directors in the year exceeded available reserves. When the dividends were declared it was believed that there were sufficient reserves. The directors have agreed not to take further dividends until profits have replenished the reserves.

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.