

Company registration number 10809655 (England and Wales)

**ACORN PAVING & CONTRACTORS LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**PAGES FOR FILING WITH REGISTRAR**

**ACORN PAVING & CONTRACTORS LTD**

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# ACORN PAVING & CONTRACTORS LTD

## BALANCE SHEET

AS AT 30 JUNE 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		11,230		14,973
<b>Current assets</b>					
Cash at bank and in hand		20,382		23,407	
<b>Creditors: amounts falling due within one year</b>	4	(39,964)		(45,109)	
<b>Net current liabilities</b>			(19,582)		(21,702)
<b>Total assets less current liabilities</b>			(8,352)		(6,729)
<b>Creditors: amounts falling due after more than one year</b>	5		(3,830)		(6,553)
<b>Net liabilities</b>			(12,182)		(13,282)
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			(12,282)		(13,382)
<b>Total equity</b>			(12,182)		(13,282)

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

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 26 March 2024

Mr Patrick Cash  
**Director**

Company registration number 10809655 (England and Wales)

# ACORN PAVING & CONTRACTORS LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

#### Company information

Acorn Paving & Contractors Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Gautam House, 1-3 Shenley Avenue, Ruislip Manor, Middlesex, HA4 6BP.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Taxation

The tax expense represents the sum of the tax currently payable.

#### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

#### 1.5 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

## ACORN PAVING & CONTRACTORS LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

#### 3 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 July 2022 and 30 June 2023	35,440
<b>Depreciation and impairment</b>	
At 1 July 2022	20,467
Depreciation charged in the year	3,743
At 30 June 2023	24,210
<b>Carrying amount</b>	
At 30 June 2023	11,230
At 30 June 2022	14,973

#### 4 Creditors: amounts falling due within one year

	2023 £	2022 £
Corporation tax	5,831	2,533
Other creditors	34,133	42,576
	39,964	45,109

#### 5 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	3,830	6,553

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.