

**1ST CLASS BRICKWORK AND MAINTENANCE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2022 TO 31 AUGUST 2022**

JENNIFER M RICHARDSON LIMITED  
32 Station Road  
Rainham  
Gillingham  
Kent  
ME8 7PH

**1ST Class Brickwork And Maintenance Limited**  
**Unaudited Financial Statements**  
**For the Period 1 January 2022 to 31 August 2022**

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**Contents**

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–5

**1ST Class Brickwork And Maintenance Limited**  
**Balance Sheet**  
**As at 31 August 2022**

Registered number: 09921923

	Notes	31 August 2022		31 December 2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		2,428		1,432
			2,428		1,432
<b>CURRENT ASSETS</b>					
Stocks	4	-		70,000	
Debtors	5	36,228		31,011	
Cash at bank and in hand		37,323		12,140	
			73,551		113,151
<b>Creditors: Amounts Falling Due Within One Year</b>	6		(35,578 )		(33,215 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>			37,973		79,936
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			40,401		81,368
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7		(40,273 )		(44,008 )
<b>NET ASSETS</b>			128		37,360
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Profit and Loss Account			127		37,359
<b>SHAREHOLDERS' FUNDS</b>			128		37,360

**1ST Class Brickwork And Maintenance Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2022**

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For the period ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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

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Mr JOHN KEATING

Director

**03/05/2023**

The notes on pages 3 to 5 form part of these financial statements.

**1ST Class Brickwork And Maintenance Limited**  
**Notes to the Financial Statements**  
**For the Period 1 January 2022 to 31 August 2022**

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**1. Accounting Policies**

**1.1. 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

**1.2. 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.

**1.3. 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	25% on reducing balance
Motor Vehicles	25% on reducing balance
Computer Equipment	25% on reducing balance

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**1.5. 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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**1ST Class Brickwork And Maintenance Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 January 2022 to 31 August 2022**

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>31 August 2022</b>	<b>31 December 2021</b>
Office and administration	1	1
Sales, marketing and distribution	1	1
	<u>2</u>	<u>2</u>

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 January 2022	1,432	-	1,432
Additions	996	-	996
As at 31 August 2022	<u>2,428</u>	<u>-</u>	<u>2,428</u>
<b>Net Book Value</b>			
As at 31 August 2022	<u>2,428</u>	<u>-</u>	<u>2,428</u>
As at 1 January 2022	<u>1,432</u>	<u>-</u>	<u>1,432</u>

**4. Stocks**

	<b>31 August 2022</b>	<b>31 December 2021</b>
	<b>£</b>	<b>£</b>
Stock - work in progress	-	70,000
	<u>-</u>	<u>70,000</u>

**5. Debtors**

	<b>31 August 2022</b>	<b>31 December 2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	31,012	9,466
Other debtors	-	11,839
Other debtors (1)	3,179	8,620
VAT	-	1,086
Director's loan account	1,833	-
Amounts owed by associates	204	-
	<u>36,228</u>	<u>31,011</u>

**1ST Class Brickwork And Maintenance Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 January 2022 to 31 August 2022**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>31 August 2022</b>	<b>31 December 2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,171	2,189
Bank loans and overdrafts	13,404	5,000
Corporation tax	15,833	8,781
VAT	1,197	-
Other creditors	973	1,577
Other creditors (1)	-	12,353
Director's loan account	-	3,315
	<u>35,578</u>	<u>33,215</u>

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

	<b>31 August 2022</b>	<b>31 December 2021</b>
	<b>£</b>	<b>£</b>
Bank loans	40,273	44,008
	<u>40,273</u>	<u>44,008</u>

**8. Share Capital**

	<b>31 August 2022</b>	<b>31 December 2021</b>
Allotted, Called up and fully paid	<u>1</u>	<u>1</u>

**9. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

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

**10. General Information**

1ST Class Brickwork And Maintenance Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09921923 . The registered office is 20 Style Close, Parkwood, Sittingbourne, Kent, ME8 9LS.

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.