

**JONATHAN DAVID CARPENTRY & BUILDING SERVICES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

Jonathan David Carpentry & Building Services Ltd
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Jonathan David Carpentry & Building Services Ltd
Balance Sheet
As At 31 July 2024

Registered number: 10866573

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		120,052		118,821
			<u>120,052</u>		<u>118,821</u>
CURRENT ASSETS					
Stocks	5	-		28,792	
Debtors	6	-		626	
Cash at bank and in hand		70,182		38,826	
			<u>70,182</u>		<u>68,244</u>
Creditors: Amounts Falling Due Within One Year	7	(139,065)		(109,266)	
			<u>(68,883)</u>		<u>(41,022)</u>
NET CURRENT ASSETS (LIABILITIES)			<u>(68,883)</u>		<u>(41,022)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>51,169</u>		<u>77,799</u>
NET ASSETS			<u>51,169</u>		<u>77,799</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and Loss Account			51,168		77,798
			<u>51,169</u>		<u>77,799</u>
SHAREHOLDERS' FUNDS			<u>51,169</u>		<u>77,799</u>

For the year ending 31 July 2024 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

Mr Jonathan Lucas

Director
22/04/2025

The notes on pages 2 to 3 form part of these financial statements.

Jonathan David Carpentry & Building Services Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2024

1. General Information

Jonathan David Carpentry & Building Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10866573 . The registered office is Unit 1 The AJM Centre, Prospect Business Park, Swanage, Dorset, BH19 1FE.

2. Accounting Policies

2.1. 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.

2.2. 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.

2.3. 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% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.4. 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2023: 2)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 August 2023	77,562	90,710	849	169,121
Additions	38,883	34,158	-	73,041
Disposals	(20,790)	(36,266)	-	(57,056)
As at 31 July 2024	95,655	88,602	849	185,106

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Jonathan David Carpentry & Building Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

Depreciation

As at 1 August 2023	16,246	33,948	106	50,300
Provided during the period	16,002	12,797	186	28,985
Disposals	(3,465)	(10,766)	-	(14,231)
As at 31 July 2024	<u>28,783</u>	<u>35,979</u>	<u>292</u>	<u>65,054</u>

Net Book Value

As at 31 July 2024	<u>66,872</u>	<u>52,623</u>	<u>557</u>	<u>120,052</u>
As at 1 August 2023	<u>61,316</u>	<u>56,762</u>	<u>743</u>	<u>118,821</u>

5. Stocks

	2024	2023
	£	£
Work in progress	<u>-</u>	<u>28,792</u>

6. Debtors

	2024	2023
	£	£
Due within one year		
PAYE Payable	<u>-</u>	<u>626</u>

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	62
PAYE Payable	188	-
VAT	7,236	4,188
Director's loan account	131,641	105,016
	<u>139,065</u>	<u>109,266</u>

8. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	<u>1</u>	<u>1</u>

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.