

Registered number

14018321

1st Class Detailing Limited

Filleted Accounts for the year ended

30 April 2025

# 1st Class Detailing Limited

Registered number: 14018321

## Balance Sheet

as at 30 April 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	3	6,200	9,300
<b>Current assets</b>			
Cash at bank and in hand		224	15
<b>Creditors: amounts falling due within one year</b>			
	4	(16,554)	(16,281)
<b>Net current liabilities</b>		<u>(16,330)</u>	<u>(16,266)</u>
<b>Net liabilities</b>		<u>(10,130)</u>	<u>(6,966)</u>
<b>Capital and reserves</b>			
Called up share capital		300	300
Profit and loss account		(10,430)	(7,266)
<b>Shareholders' funds</b>		<u>(10,130)</u>	<u>(6,966)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S P Delpino

Director

Approved by the board on 11 January 2026

**1st Class Detailing Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 rendering of services which 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	20% straight line
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

**2 Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	<u>2</u>	<u>2</u>
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### 3 Tangible fixed assets

	<b>Motor vehicles</b>	
	<b>£</b>	
<b>Cost</b>		
At 1 May 2024		15,500
At 30 April 2025		<u>15,500</u>
<b>Depreciation</b>		
At 1 May 2024		6,200
Charge for the year		3,100
At 30 April 2025		<u>9,300</u>
<b>Net book value</b>		
At 30 April 2025		<u>6,200</u>
At 30 April 2024		9,300

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>16,554</u>	<u>16,281</u>

### 5 Transactions with the directors

As at 30th April 2025, the directors, S P Delpino and K A Samaras, were owed £16,554 (2024: £16,281) by the company. This can be seen in other creditors. There are no set repayments dates.

### 6 Other information

1st Class Detailing Limited is a private company limited by shares and incorporated in England. Its registered office is:

46 Spencer Avenue  
London  
N13 4TR

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.