

**ABP MAINTENANCE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Abp Maintenance Ltd
Unaudited Financial Statements
For The Year Ended 31 December 2023

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Abp Maintenance Ltd
Balance Sheet
As At 31 December 2023

Registered number: 03896334

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,930		2,284
			1,930		2,284
CURRENT ASSETS					
Debtors	5	10,832		10,280	
Cash at bank and in hand		2,338		1,972	
		13,170		12,252	
Creditors: Amounts Falling Due Within One Year	6	(14,278)		(11,985)	
NET CURRENT ASSETS (LIABILITIES)			(1,108)		267
TOTAL ASSETS LESS CURRENT LIABILITIES			822		2,551
Creditors: Amounts Falling Due After More Than One Year	7		-		(2,250)
NET ASSETS			822		301
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			722		201
SHAREHOLDERS' FUNDS			822		301

Abp Maintenance Ltd
Balance Sheet (continued)
As At 31 December 2023

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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 Alan Parry

Director

23/09/2024

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

Abp Maintenance Ltd
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. General Information

Abp Maintenance Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 03896334. The registered office is 51, St Mary's Road, Tonbridge, Kent, TN9 2LE.

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.

2.3. Tangible Fixed Assets and Depreciation

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.

Plant & Machinery	15% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.4. 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 year 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 asset reflects 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.

Abp Maintenance Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

3. Average Number of Employees

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

	2023	2022
Office and administration	1	1
	1	1

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2023	7,391	14,182	633	22,206
As at 31 December 2023	7,391	14,182	633	22,206
Depreciation				
As at 1 January 2023	5,233	14,056	633	19,922
Provided during the period	323	31	-	354
As at 31 December 2023	5,556	14,087	633	20,276
Net Book Value				
As at 31 December 2023	1,835	95	-	1,930
As at 1 January 2023	2,158	126	-	2,284

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	5,985	4,243
Other debtors	4,847	5,677
Other taxes and social security	-	360
	10,832	10,280

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Corporation tax	7,248	5,387
Other taxes and social security	393	-
VAT	4,387	3,598
Other creditors	2,250	3,000

	14,278	11,985
7. Creditors: Amounts Falling Due After More Than One Year		
	2023	2022
	£	£
Other creditors	-	2,250
	-	2,250

Abp Maintenance Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	100	100
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