

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
S & T WINDOWS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2024

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# **S & T WINDOWS LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2024**

### **DIRECTORS:**

Mr T Shoesmith  
Mr M Shoesmith

### **SECRETARY:**

Mr T Shoesmith

### **REGISTERED OFFICE:**

129 Bexhill Road  
St Leonards on Sea  
East Sussex  
TN38 8BG

### **REGISTERED NUMBER:**

01480078 (England and Wales)

### **ACCOUNTANTS:**

Ashdown Hurrey  
Chartered Accountants & Business Advisers  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

**BALANCE SHEET  
31 MARCH 2024**

	Notes	31.3.24 £	£	31.3.23 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		9,645		12,132
<b>CURRENT ASSETS</b>					
Stocks		8,394		10,488	
Debtors	5	2,034		1,045	
Cash at bank and in hand		<u>87,372</u>		<u>86,768</u>	
		97,800		98,301	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>38,240</u>		<u>37,199</u>	
<b>NET CURRENT ASSETS</b>			<u>59,560</u>		<u>61,102</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			69,205		73,234
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(5,100)		(8,700)
<b>PROVISIONS FOR LIABILITIES</b>			(916)		(1,330)
<b>NET ASSETS</b>			<u><u>63,189</u></u>		<u><u>63,204</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>63,089</u>		<u>63,104</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>63,189</u></u>		<u><u>63,204</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MARCH 2024**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 December 2024 and were signed on its behalf by:

Mr T Shoesmith - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. STATUTORY INFORMATION**

S & T Windows Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the directors are required to make an assessment of the ability of the company to continue as a going concern. The directors have considered all available evidence for the company which covers the 12 month period from the date of signing these financial statements.

On the basis of this consideration, the directors are satisfied that the company has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. In reaching this conclusion they consider that no material uncertainty exists. As a result, the directors have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	- over term of lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2023 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023 and 31 March 2024	<u>352</u>	<u>23,287</u>	<u>9,178</u>	<u>18,306</u>	<u>51,123</u>
<b>DEPRECIATION</b>					
At 1 April 2023	352	13,138	7,953	17,548	38,991
Charge for year	<u>-</u>	<u>2,030</u>	<u>306</u>	<u>151</u>	<u>2,487</u>
At 31 March 2024	<u>352</u>	<u>15,168</u>	<u>8,259</u>	<u>17,699</u>	<u>41,478</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>-</u>	<u>8,119</u>	<u>919</u>	<u>607</u>	<u>9,645</u>
At 31 March 2023	<u>-</u>	<u>10,149</u>	<u>1,225</u>	<u>758</u>	<u>12,132</u>

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>9,178</u>
<b>DEPRECIATION</b>	
At 1 April 2023	7,953
Charge for year	<u>306</u>
At 31 March 2024	<u>8,259</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>919</u>
At 31 March 2023	<u>1,225</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	1,122	656
Other debtors	912	389
	<u>2,034</u>	<u>1,045</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts	3,600	3,600
Payments on account	4,366	3,255
Trade creditors	12,915	12,948
Taxation and social security	7,992	9,017
Other creditors	9,367	8,379
	<u>38,240</u>	<u>37,199</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans	<u>5,100</u>	<u>8,700</u>

**8. RELATED PARTY DISCLOSURES**

At the year end the company owed the directors' £6,230 (2023: £5,030). The loan is interest free and payable on demand.

**9. GOING CONCERN**

These financial statements have been prepared on the basis that the company will continue to be a going concern. Although current liabilities exceed current assets, the directors', as the major creditors, have confirmed their continued support.



**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
S & T WINDOWS LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S & T Windows Limited for the year ended 31 March 2024 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of S & T Windows Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of S & T Windows Limited and state those matters that we have agreed to state to the Board of Directors of S & T Windows Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than S & T Windows Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that S & T Windows Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of S & T Windows Limited. You consider that S & T Windows Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S & T Windows Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ashdown Hurrey  
Chartered Accountants & Business Advisers  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

11 December 2024