

**TECHNICAL SITE DISTRIBUTION LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**TECHNICAL SITE DISTRIBUTION LIMITED**  
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**TECHNICAL SITE DISTRIBUTION LIMITED**  
**Balance Sheet**  
**As At 31 October 2024**

**Registered number:** 05285885

		<b>2024</b>		<b>2023</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		6,019		15,388
			6,019		15,388
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	5,619		5,995	
Debtors	<b>6</b>	8,864		21,647	
Cash at bank and in hand		92,212		100,138	
		106,695		127,780	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	<b>7</b>	(79,354 )		(90,526 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			27,341		37,254
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			33,360		52,642
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(1,203 )		(3,077 )
<b>NET ASSETS</b>			32,157		49,565
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		100		100
Profit and Loss Account			32,057		49,465
<b>SHAREHOLDERS' FUNDS</b>			32,157		49,565



**TECHNICAL SITE DISTRIBUTION LIMITED**  
**Balance Sheet (continued)**  
**As At 31 October 2024**

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For the year ending 31 October 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 Mark Taylor

Director

11th July 2025

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



**TECHNICAL SITE DISTRIBUTION LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 October 2024**

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**1. General Information**

TECHNICAL SITE DISTRIBUTION LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 05285885 . The registered office is The Old Coachworks, Off Ashbrook Hey Lane , Smallbridge, Rochdale, OL12 9AH.

**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**

**Rendering of services**

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% Straight line

**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.





**TECHNICAL SITE DISTRIBUTION LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2024**

**2.5. 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 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 and deferred tax are recognised in profit or loss for the year, except when they relate to items provided during the period in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

As at 1 November 2023	18,130	45,448	63,578
As at 31 October 2024	18,130	45,448	63,578
Depreciation			
As at 1 November 2023	18,104	39,086	48,190
As at 31 October 2024	18,110	39,449	57,559
<b>Net Book Value</b>			
As at 31 October 2024	20	5,999	6,019
As at 1 November 2023	26	15,362	15,388



**TECHNICAL SITE DISTRIBUTION LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2024**

**5. Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Materials	3,607	3,983
Finished goods	2,012	2,012
	<u>5,619</u>	<u>5,995</u>
	<u><u>5,619</u></u>	<u><u>5,995</u></u>

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	6,535	19,793
Other debtors	2,329	1,854
	<u>8,864</u>	<u>21,647</u>
	<u><u>8,864</u></u>	<u><u>21,647</u></u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,354	6,449
Bank loans and overdrafts	5,792	8,968
Other creditors	70,208	71,110
Taxation and social security	-	3,999
	<u>79,354</u>	<u>90,526</u>
	<u><u>79,354</u></u>	<u><u>90,526</u></u>

**8. Share Capital**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100
	<u><u>100</u></u>	<u><u>100</u></u>

