

**TP STRUCTURES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

TP STRUCTURES LIMITED
UNAUDITED ACCOUNTS
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**TP STRUCTURES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

Director	I J Tate
Secretary	I J Tate
Company Number	04879722 (England and Wales)
Registered Office	Primary House Spring Gardens Macclesfield Cheshire SK10 2DX England
Accountants	Taylor Consultancy, Chartered Certified Accountants Primary House Spring Gardens Macclesfield Cheshire SK10 2DX

TP STRUCTURES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	-	72
Current assets			
Debtors	5	2,730	459
Cash at bank and in hand		48,417	23,863
		<u>51,147</u>	<u>24,322</u>
Creditors: amounts falling due within one year	6	(50,713)	(24,091)
Net current assets		<u>434</u>	<u>231</u>
Total assets less current liabilities		<u>434</u>	<u>303</u>
Provisions for liabilities			
Deferred tax		-	(14)
Net assets		<u>434</u>	<u>289</u>
Capital and reserves			
Called up share capital	7	4	4
Profit and loss account		430	285
Shareholders' funds		<u>434</u>	<u>289</u>

For the year ending 31 August 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 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 2 January 2024 and were signed on its behalf by

I J Tate
Director

Company Registration No. 04879722

TP STRUCTURES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Statutory information

TP Structures Limited is a private company, limited by shares, registered in England and Wales, registration number 04879722. The registered office is Primary House, Spring Gardens, Macclesfield, Cheshire, SK10 2DX, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% per annum straight Line
Fixtures & fittings	15% per annum straight Line

Stocks

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 items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

TP STRUCTURES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

4 Tangible fixed assets	Plant & machinery	Fixtures & fittings	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 September 2022	8,555	5,758	14,313
At 31 August 2023	8,555	5,758	14,313
Depreciation			
At 1 September 2022	8,555	5,686	14,241
Charge for the year	-	72	72
At 31 August 2023	8,555	5,758	14,313
Net book value			
At 31 August 2023	-	-	-
At 31 August 2022	-	72	72
5 Debtors	2023	2022	
	£	£	
Amounts falling due within one year			
VAT	-	49	
Trade debtors	2,306	-	
Accrued income and prepayments	424	410	
	2,730	459	
6 Creditors: amounts falling due within one year	2023	2022	
	£	£	
VAT	142	-	
Trade creditors	40,073	15,941	
Taxes and social security	1,220	975	
Loans from directors	9,278	7,175	
	50,713	24,091	
7 Share capital	2023	2022	
	£	£	
Allotted, called up and fully paid:			
4 Ordinary shares of £1 each	4	4	
8 Average number of employees			
During the year the average number of employees was 1 (2022: 1).			