

Unaudited Financial Statements for the Year Ended 31 July 2022

for

T Leland Cladding Limited

ASAP Accounting Services Limited
Chartered Accountants
The Old Cartlodge
Warrens Farm, Great Tey
Colchester
CO6 1JG

Contents of the Financial Statements
for the Year Ended 31 July 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	6

T Leland Cladding Limited

Company Information
for the Year Ended 31 July 2022

DIRECTORS:

T C Leland
Mrs R Leland

SECRETARY:

Mrs R Leland

REGISTERED OFFICE:

3 Oddcroft
Colne Engaine
Colchester
Essex
CO6 2ET

REGISTERED NUMBER:

06328060 (England and Wales)

ACCOUNTANTS:

ASAP Accounting Services Limited
Chartered Accountants
The Old Cartlodge
Warrens Farm, Great Tey
Colchester
CO6 1JG

Balance Sheet
31 July 2022

	Notes	31/7/22 £	£	31/7/21 £	£
FIXED ASSETS					
Tangible assets	4		4,354		5,806
CURRENT ASSETS					
Stocks		13,320		-	
Debtors	5	12,946		45,379	
Cash at bank		97,826		91,512	
		124,092		136,891	
CREDITORS					
Amounts falling due within one year	6	28,833		53,593	
NET CURRENT ASSETS			95,259		83,298
TOTAL ASSETS LESS CURRENT LIABILITIES			99,613		89,104
PROVISIONS FOR LIABILITIES			827		1,103
NET ASSETS			98,786		88,001
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			98,776		87,991
SHAREHOLDERS' FUNDS			98,786		88,001

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Balance Sheet - continued

31 July 2022

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 20 April 2023 and were signed on its behalf by:

T C Leland - Director

Notes to the Financial Statements
for the Year Ended 31 July 2022

1. STATUTORY INFORMATION

T Leland Cladding 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc -25% 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2021 - 4) .

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 August 2021 and 31 July 2022	<u>28,880</u>
DEPRECIATION	
At 1 August 2021	23,074
Charge for year	<u>1,452</u>
At 31 July 2022	<u>24,526</u>
NET BOOK VALUE	
At 31 July 2022	<u>4,354</u>
At 31 July 2021	<u>5,806</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22 £	31/7/21 £
Trade debtors	785	38,633
Other debtors	<u>12,161</u>	<u>6,746</u>
	<u>12,946</u>	<u>45,379</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22 £	31/7/21 £
Trade creditors	1	-
Taxation and social security	16,329	34,052
Other creditors	<u>12,503</u>	<u>19,541</u>
	<u>28,833</u>	<u>53,593</u>

7. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is T C Leland.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
T Leland Cladding 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 T Leland Cladding Limited for the year ended 31 July 2022 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 T Leland Cladding Limited, as a body, in accordance with the terms of our engagement letter dated 9 September 2005. Our work has been undertaken solely to prepare for your approval the financial statements of T Leland Cladding Limited and state those matters that we have agreed to state to the Board of Directors of T Leland Cladding 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 T Leland Cladding Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that T Leland Cladding 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 T Leland Cladding Limited. You consider that T Leland Cladding 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 T Leland Cladding 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.

ASAP Accounting Services Limited
Chartered Accountants
The Old Cartlodge
Warrens Farm, Great Tey
Colchester
CO6 1JG

20 April 2023

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.