

**R & C Enforcement Services Ltd**  
Annual Report and Unaudited Financial Statements  
for the Year Ended 30 April 2023

# **R & C Enforcement Services Ltd**

## **Contents**

Company Information	<u>1</u>
Balance Sheet	<u>2</u> to <u>3</u>
Notes to the Unaudited Financial Statements	<u>4</u> to <u>9</u>

# **R & C Enforcement Services Ltd**

## **Company Information**

**Director** Mr Mark John Roberts

**Company secretary** Mr Mark John Roberts

**Registered office** 21 Malvern Park  
Herne Bay  
Kent  
CT6 6LW

**Accountants** C W W Ltd  
149-151 Mortimer Street  
Herne Bay  
Kent  
CT6 5HA

# R & C Enforcement Services Ltd

(Registration number: 09583347)  
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	336	78
<b>Current assets</b>			
Debtors	<u>5</u>	854	6,899
Cash at bank and in hand		23,475	16,547
		<u>24,329</u>	<u>23,446</u>
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(7,978)</u>	<u>(8,778)</u>
<b>Net current assets</b>		<u>16,351</u>	<u>14,668</u>
<b>Total assets less current liabilities</b>		16,687	14,746
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	<u>(11,201)</u>	<u>(14,400)</u>
<b>Net assets</b>		<u>5,486</u>	<u>346</u>
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	10	10
Retained earnings		<u>5,476</u>	<u>336</u>
Shareholders' funds		<u>5,486</u>	<u>346</u>

For the financial year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 26 October 2023

**R & C Enforcement Services Ltd**

**(Registration number: 09583347)**  
**Balance Sheet as at 30 April 2023**

.....  
Mr Mark John Roberts  
Company secretary and director

## **R & C Enforcement Services Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

#### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

21 Malvern Park  
Heme Bay  
Kent  
CT6 6LW

These financial statements were authorised for issue by the director on 26 October 2023.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

##### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

## **R & C Enforcement Services Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	25% RB

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

## **R & C Enforcement Services Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

## R & C Enforcement Services Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

#### 4 Tangible assets

	Plant and machinery £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 May 2022	139	-	139
Additions	116	255	371
At 30 April 2023	255	255	510
<b>Depreciation</b>			
At 1 May 2022	61	-	61
Charge for the year	49	64	113
At 30 April 2023	110	64	174
<b>Carrying amount</b>			
At 30 April 2023	145	191	336
At 30 April 2022	78	-	78

#### 5 Debtors

	2023 £	2022 £
<b>Current</b>		
Trade debtors	-	1,429
Other debtors	854	5,470
	854	6,899

#### 6 Creditors

##### Creditors: amounts falling due within one year

	2023 £	2022 £
<b>Due within one year</b>		
Trade creditors	-	254
Taxation and social security	7,315	7,860
Accruals and deferred income	650	664
Other creditors	13	-
	7,978	8,778

# R & C Enforcement Services Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

Creditors: amounts falling due after more than one year

	Note	2023 £	2022 £
<b>Due after one year</b>			
Loans and borrowings	8	11,201	14,400

### 7 Share capital

Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	10	10	10	10

### 8 Loans and borrowings

	2023 £	2022 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	11,201	14,400

### 9 Dividends

	2023 £	2022 £
Interim dividend of £16,100.00 (2022 - £16,500.00) per ordinary share	16,100	16,500

### 10 Related party transactions

## **R & C Enforcement Services Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

#### **Director's remuneration**

The director's remuneration for the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Remuneration	<u>12,492</u>	<u>12,076</u>

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.