

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

FOR

E & A LEECH LIMITED

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FOR THE YEAR ENDED 30 APRIL 2022

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E & A LEECH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

DIRECTORS:

R A Leech
D A Leech
Mrs A A Leech

SECRETARY:

Mrs A A Leech

REGISTERED OFFICE:

96 Wood Walk
Wombwell
Barnsley
S73 0NE

REGISTERED NUMBER:

01207329 (England and Wales)

ACCOUNTANTS:

Seaman Herbert & Co
36 - 40 Doncaster Road
Barnsley
South Yorkshire
S70 1TL

BALANCE SHEET
30 APRIL 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		19,455		24,278
CURRENT ASSETS					
Stocks	5	-		1,500	
Debtors	6	52		16	
Cash at bank		<u>123,324</u>		<u>197,307</u>	
		123,376		198,823	
CREDITORS					
Amounts falling due within one year	7	<u>30,697</u>		<u>95,267</u>	
NET CURRENT ASSETS			<u>92,679</u>		<u>103,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			112,134		127,834
CREDITORS					
Amounts falling due after more than one year	8		(15,492)		(19,800)
PROVISIONS FOR LIABILITIES	9		<u>(3,696)</u>		<u>(4,624)</u>
NET ASSETS			<u>92,946</u>		<u>103,410</u>
CAPITAL AND RESERVES					
Called up share capital	10		4,800		4,800
Retained earnings			<u>88,146</u>		<u>98,610</u>
SHAREHOLDERS' FUNDS			<u>92,946</u>		<u>103,410</u>

The notes form part of these financial statements

BALANCE SHEET - continued
30 APRIL 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

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 Profit & Loss Account and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 September 2022 and were signed on its behalf by:

Mrs A A Leech - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. STATUTORY INFORMATION

E & A Leech 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.

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.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 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 Profit & Loss Account and Retained Earnings, 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 May 2021 and 30 April 2022	<u>11,645</u>	<u>39,010</u>	<u>50,655</u>
DEPRECIATION			
At 1 May 2021	11,317	15,060	26,377
Charge for year	<u>33</u>	<u>4,790</u>	<u>4,823</u>
At 30 April 2022	<u>11,350</u>	<u>19,850</u>	<u>31,200</u>
NET BOOK VALUE			
At 30 April 2022	<u>295</u>	<u>19,160</u>	<u>19,455</u>
At 30 April 2021	<u>328</u>	<u>23,950</u>	<u>24,278</u>

5. **STOCKS**

	2022 £	2021 £
Stocks	<u>-</u>	<u>1,500</u>

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

	2022 £	2021 £
Trade debtors	4	3
Other debtors	13	13
VAT	<u>35</u>	<u>-</u>
	<u>52</u>	<u>16</u>

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

	2022 £	2021 £
Bank loans and overdrafts	4,950	18,707
Trade creditors	4,982	4,450
Tax	6,632	24,337
Social security and other taxes	4	4
VAT	-	8,010
Directors' current accounts	7,425	7,519
Accruals and deferred income	-	30,378
Accrued expenses	<u>6,704</u>	<u>1,862</u>
	<u>30,697</u>	<u>95,267</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

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

	2022	2021
	£	£
Bank loans - 1-2 years	4,950	4,950
Bank loans - 2-5 years	10,542	14,850
	<u>15,492</u>	<u>19,800</u>

9. **PROVISIONS FOR LIABILITIES**

	2022	2021
	£	£
Deferred tax	<u>3,696</u>	<u>4,624</u>
		Deferred tax
		£
Balance at 1 May 2021		4,624
Provided during year		(928)
Balance at 30 April 2022		<u>3,696</u>

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2022	2021
Number:	Class:	Nominal value:	£	£
3,800	Ordinary	£1	3,800	3,800
1,000	Ordinary B	£1	1,000	1,000
			<u>4,800</u>	<u>4,800</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.