

**RAILMEN OF KENT LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022**

**RAILMEN OF KENT LIMITED**  
**UNAUDITED ACCOUNTS**  
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**RAILMEN OF KENT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2022**

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<b>Directors</b>	Mr FJW Garner Mrs LM Garner
<b>Company Number</b>	12753095 (England and Wales)
<b>Registered Office</b>	Oakdene Lenacre Street Ashford TN26 1JD England
<b>Accountants</b>	Southern Accounting Limited 24 Halden Field Rolvenden Cranbrook Kent TN17 4BX

**RAILMEN OF KENT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	36,689	26,136
<b>Current assets</b>			
Inventories		1,493	-
Debtors	<u>5</u>	27,487	29,840
Cash at bank and in hand		33,465	23,231
		<u>62,445</u>	<u>53,071</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(17,411)	(16,796)
<b>Net current assets</b>		<u>45,034</u>	<u>36,275</u>
<b>Total assets less current liabilities</b>		81,723	62,411
<b>Provisions for liabilities</b>			
Deferred tax		(4,966)	(4,966)
<b>Net assets</b>		<u>76,757</u>	<u>57,445</u>
<b>Capital and reserves</b>			
Called up share capital		100	1
Profit and loss account		76,657	57,444
<b>Shareholders' funds</b>		<u>76,757</u>	<u>57,445</u>

For the year ending 31 July 2022 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 directors acknowledge their 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 of Directors and authorised for issue on 27 April 2023 and were signed on its behalf by

Mr FJW Garner  
Director

Company Registration No. 12753095

**RAILMEN OF KENT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

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**1 Statutory information**

Railmen of Kent Limited is a private company, limited by shares, registered in England and Wales, registration number 12753095. The registered office is Oakdene, Lenacre Street, Ashford, TN26 1JD, 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.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% Reducing Balance
Motor vehicles	25% Reducing Balance
Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing Balance
Other tangible fixed assets	10% Straight Line

***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 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.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**RAILMEN OF KENT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 August 2021	4,022	21,617	2,642	28,281
Additions	14,051	-	3,929	17,980
At 31 July 2022	18,073	21,617	6,571	46,261
<b>Depreciation</b>				
At 1 August 2021	178	1,801	166	2,145
Charge for the year	1,086	4,954	1,387	7,427
At 31 July 2022	1,264	6,755	1,553	9,572
<b>Net book value</b>				
At 31 July 2022	16,809	14,862	5,018	36,689
At 31 July 2021	3,844	19,816	2,476	26,136

**5 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	15	5,730
Accrued income and prepayments	24,109	20,747
Other debtors	3,363	3,363
	27,487	29,840

**6 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT	4,724	3,397
Trade creditors	144	1,218
Taxes and social security	8,816	6,976
Other creditors	1,887	3,376
Loans from directors	911	900
Accruals	929	929
	17,411	16,796

**7 Average number of employees**

During the year the average number of employees was 4 (2021: 4).

