

**COMMERCIAL SCAFFOLDING LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**COMMERCIAL SCAFFOLDING LIMITED**  
**UNAUDITED ACCOUNTS**  
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**COMMERCIAL SCAFFOLDING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	583,756	494,022
<b>Current assets</b>			
Debtors	5	810,281	712,913
Cash at bank and in hand		190,753	232,591
		<u>1,001,034</u>	<u>945,504</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(336,369)	(360,126)
<b>Net current assets</b>		<u>664,665</u>	<u>585,378</u>
<b>Total assets less current liabilities</b>		1,248,421	1,079,400
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(361,464)	(312,555)
<b>Provisions for liabilities</b>			
Deferred tax		(48,268)	(24,233)
<b>Net assets</b>		<u>838,689</u>	<u>742,612</u>
<b>Capital and reserves</b>			
Called up share capital		8,205	8,205
Profit and loss account		<u>830,484</u>	<u>734,407</u>
<b>Shareholders' funds</b>		<u>838,689</u>	<u>742,612</u>

For the year ending 30 September 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 6 April 2023 and were signed on its behalf by

Alan Lilley  
Director

Company Registration No. 02471156

**COMMERCIAL SCAFFOLDING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1 Statutory information**

Commercial Scaffolding Limited is a private company, limited by shares, registered in England and Wales, registration number 02471156. The registered office is Leads Road, Hull, East Yorkshire, HU7 0DF.

**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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***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:

Land & buildings	0% on cost
Plant & machinery	15% on cost
Motor vehicles	15% on cost
Fixtures & fittings	15% on cost

***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.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

**COMMERCIAL SCAFFOLDING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**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.

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 October 2021	335,629	1,419,743	258,719	55,149	2,069,240
Additions	-	161,997	-	-	161,997
At 30 September 2022	335,629	1,581,740	258,719	55,149	2,231,237
<b>Depreciation</b>					
At 1 October 2021	-	1,329,919	201,217	44,082	1,575,218
Charge for the year	-	39,535	29,257	3,471	72,263
At 30 September 2022	-	1,369,454	230,474	47,553	1,647,481
<b>Net book value</b>					
At 30 September 2022	335,629	212,286	28,245	7,596	583,756
At 30 September 2021	335,629	89,824	57,502	11,067	494,022

<b>5 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	21,425	27,543
Trade debtors	759,133	661,577
Accrued income and prepayments	1,225	1,225
Other debtors	28,498	22,568
	810,281	712,913

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	99,996	78,125
Obligations under finance leases and hire purchase contracts	-	10,667
Trade creditors	161,838	163,996
Taxes and social security	64,633	99,081
Other creditors	3,068	1,423
Accruals	6,834	6,834
	336,369	360,126

<b>7 Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	361,464	312,555

**8 Average number of employees**

During the year the average number of employees was 32 (2021: 32).

