

REGISTERED NUMBER: 04084596 (England and Wales)

**Highway Construction Services Ltd**

**Unaudited Financial Statements for the Year Ended 30 November 2023**

Addison & Co  
Ebor House  
91 Galgate  
Barnard Castle  
Co Durham  
DL12 8ES

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for the Year Ended 30 November 2023**

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**Highway Construction Services Ltd**

**Company Information**  
**for the Year Ended 30 November 2023**

**DIRECTORS:**

B Robinson FRICS  
S J McNeilly  
S Sheridan

**REGISTERED OFFICE:**

2 Wetherby Close  
Portrack Interchange Business Park  
Stockton on Tees  
Cleveland  
TS18 2SL

**REGISTERED NUMBER:**

04084596 (England and Wales)

**ACCOUNTANTS:**

Addison & Co  
Ebor House  
91 Galgate  
Barnard Castle  
Co Durham  
DL12 8ES

**BANKERS:**

Barclays  
Barclays Bank plc  
Leicester  
Leicestershire  
LE87 2BB

**Highway Construction Services Ltd (Registered number: 04084596)**

**Balance Sheet**  
**30 November 2023**

	Notes	30.11.23 £	£	30.11.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		75,533		90,598
<b>CURRENT ASSETS</b>					
Stocks		13,612		67,640	
Debtors	5	78,790		108,475	
Cash at bank and in hand		<u>398,420</u>		<u>365,884</u>	
		490,822		541,999	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>218,632</u>		<u>227,120</u>	
<b>NET CURRENT ASSETS</b>			<u>272,190</u>		<u>314,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			347,723		405,477
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(15,833)		(25,833)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(17,203)</u>		<u>(15,855)</u>
<b>NET ASSETS</b>			<u>314,687</u>		<u>363,789</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,000		10,000
Retained earnings	8		<u>304,687</u>		<u>353,789</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>314,687</u>		<u>363,789</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 notes form part of these financial statements

**Highway Construction Services Ltd (Registered number: 04084596)**

**Balance Sheet - continued**  
**30 November 2023**

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 25 March 2024 and were signed on its behalf by:

B Robinson FRICS - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 November 2023**

**1. STATUTORY INFORMATION**

Highway Construction Services Ltd 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.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2022 - 13).

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 December 2022 and 30 November 2023	<u>201,931</u>	<u>147,660</u>	<u>8,720</u>	<u>358,311</u>
<b>DEPRECIATION</b>				
At 1 December 2022	140,845	118,148	8,720	267,713
Charge for year	<u>9,163</u>	<u>5,902</u>	<u>-</u>	<u>15,065</u>
At 30 November 2023	<u>150,008</u>	<u>124,050</u>	<u>8,720</u>	<u>282,778</u>
<b>NET BOOK VALUE</b>				
At 30 November 2023	<u>51,923</u>	<u>23,610</u>	<u>-</u>	<u>75,533</u>
At 30 November 2022	<u>61,086</u>	<u>29,512</u>	<u>-</u>	<u>90,598</u>

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

	<b>30.11.23</b>	<b>30.11.22</b>
	<b>£</b>	<b>£</b>
Trade debtors	72,382	102,903
Prepayments	<u>6,408</u>	<u>5,572</u>
	<u><b>78,790</b></u>	<u><b>108,475</b></u>

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

	<b>30.11.23</b>	<b>30.11.22</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,000	10,001
Trade creditors	81,043	59,774
Corporation tax	27,372	25,157
Social security and other taxes	9,913	7,751
VAT	37,289	40,744
Accruals & other creditors	<u>53,015</u>	<u>83,693</u>
	<u><b>218,632</b></u>	<u><b>227,120</b></u>

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

	<b>30.11.23</b>	<b>30.11.22</b>
	<b>£</b>	<b>£</b>
Barclays bounceback loan	<u><b>15,833</b></u>	<u><b>25,833</b></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**8. RESERVES**

	<b>Retained earnings £</b>
At 1 December 2022	353,789
Profit for the year	80,898
Dividends	<u>(130,000)</u>
At 30 November 2023	<u>304,687</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.