

**CONTEXT BUILDERS LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CONTEXT BUILDERS LIMITED**  
**REGISTERED NUMBER: 04170722**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	4	86,178	86,178
		<u>86,178</u>	<u>86,178</u>
Creditors: amounts falling due within one year	5	(85,878)	(85,878)
<b>Net current liabilities</b>		<u>(85,878)</u>	<u>(85,878)</u>
<b>Total assets less current liabilities</b>		<u>300</u>	<u>300</u>
<b>Net assets</b>		<u>300</u>	<u>300</u>
<b>Capital and reserves</b>			
Called up share capital		300	300
		<u>300</u>	<u>300</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 17 May 2023.

**D I Bailey**

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**CONTEXT BUILDERS LIMITED**  
**REGISTERED NUMBER: 04170722**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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Director

The notes on pages 3 to 4 form part of these financial statements.

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## CONTEXT BUILDERS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. General information

The company is a private company limited by shares. It is both incorporated and domiciled in England and Wales. The registered office address is 7 The Close, Norwich, Norfolk, NR1 4DJ.

The company's ongoing principal activity is that of a holding company to Context Builders Limited and Norwich Guttering Supplies Limited. Its principal place of business is Norwich, Norfolk.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

##### 2.3 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.4 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties

##### 2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

#### 3. Employees

The average monthly number of employees, including directors, during the year was 3 (2021 - 3).

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CONTEXT BUILDERS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 January 2022	86,178
At 31 December 2022	<u>86,178</u>

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	85,878	85,878
	<u>85,878</u>	<u>85,878</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.