REGISTERED NUMBER: 04965189 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

H. KELLAWAY ELECTRICAL CONTRACTORS
LIMITED

H. KELLAWAY ELECTRICAL CONTRACTORS
LIMITED (REGISTERED NUMBER: 04965189)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

H. KELLAWAY ELECTRICAL CONTRACTORS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2022

DIRECTORS:	Mr D P Kellaway Mr M R Kellaway
SECRETARY:	Mr D P Kellaway
REGISTERED OFFICE:	8 Holywell Close Canford Heath Poole Dorset BH17 9BG
REGISTERED NUMBER:	04965189 (England and Wales)
ACCOUNTANTS:	Newton Magnus Chartered Certified Accountants Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

H. KELLAWAY ELECTRICAL CONTRACTORS LIMITED (REGISTERED NUMBER: 04965189)

ABRIDGED BALANCE SHEET
30 SEPTEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	4	18,000	21,000
Tangible assets	5	15,837	19,709
		33,837	40,709
CURRENT ASSETS			
Stocks		600	600
Debtors		16,946	7,929
Cash at bank		82,981	115,101
		100,527	123,630
CREDITORS			
Amounts falling due within one year		(26,463)	(27,177)
NET CURRENT ASSETS		74,064	96,453
TOTAL ASSETS LESS CURRENT LIABILITIES		107,901	137,162
CREDITORS			
Amounts falling due after more than one year		(24,000)	(33,000)
PROVISIONS FOR LIABILITIES		(3,009)	(468)
NET ASSETS		80,892	103,694

The notes form part of these financial statements

continued...

ABRIDGED BALANCE SHEET - continued
30 SEPTEMBER 2022

	Notes	2022	2021
		£	£
CAPITAL AND RESERVES			
Called up share capital		4	4
Retained earnings		80,888	103,690
SHAREHOLDERS' FUNDS		80,892	103,694

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

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 30 June 2023 and were signed on its behalf by:

Mr D P Kellaway - Director

1. STATUTORY INFORMATION

H. Kellaway Electrical Contractors 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 represents the value of goods and services supplied during the year, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 25% on reducing balance
Computer equipment	- 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 Income Statement, 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.

 continued...

2. ACCOUNTING POLICIES - continued

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.

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 2 (2021 - 2) .

4. INTANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 October 2021	
and 30 September 2022	60,000
AMORTISATION	
At 1 October 2021	39,000
Amortisation for year	3,000
At 30 September 2022	42,000
NET BOOK VALUE	
At 30 September 2022	18,000
At 30 September 2021	21,000

continued...

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

5. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 October 2021	42,995
Additions	1,620
Disposals	(9,838)
At 30 September 2022	34,777
DEPRECIATION	
At 1 October 2021	23,286
Charge for year	5,076
Eliminated on disposal	(9,422)
At 30 September 2022	18,940
NET BOOK VALUE	
At 30 September 2022	15,837
At 30 September 2021	19,709

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2022 and 30 September 2021:

	2022	2021
	£	£
Mr D P Kellaway		
Balance outstanding at start of year	2,362	(100)
Amounts advanced	-	2,462
Amounts repaid	(1,460)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	902	2,362