

REGISTERED NUMBER: 05619911 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022
FOR
HEYES CIVILS & CONSTRUCTION LIMITED**

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for the Year Ended 30 November 2022**

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HEYES CIVILS & CONSTRUCTION LIMITED

COMPANY INFORMATION
for the Year Ended 30 November 2022

DIRECTORS: M R Heyes
Mrs J Heyes

SECRETARY: M R Heyes

REGISTERED OFFICE: Stanley House
28 Stanley Street
Ormskirk
Lancashire
L39 2DH

REGISTERED NUMBER: 05619911 (England and Wales)

ACCOUNTANTS: Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

HEYES CIVILS & CONSTRUCTION LIMITED (REGISTERED NUMBER: 05619911)

STATEMENT OF FINANCIAL POSITION
30 November 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		146,658		41,759
CURRENT ASSETS					
Stocks		153,342		153,342	
Debtors	5	12,231		5,945	
Cash at bank		<u>2,609</u>		<u>1,845</u>	
		168,182		161,132	
CREDITORS					
Amounts falling due within one year	6	<u>300,213</u>		<u>190,283</u>	
NET CURRENT LIABILITIES			<u>(132,031)</u>		<u>(29,151)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			14,627		12,608
PROVISIONS FOR LIABILITIES			<u>4,714</u>		<u>3,950</u>
NET ASSETS			<u><u>9,913</u></u>		<u><u>8,658</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>9,813</u>		<u>8,558</u>
SHAREHOLDERS' FUNDS			<u><u>9,913</u></u>		<u><u>8,658</u></u>

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

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

HEYES CIVILS & CONSTRUCTION LIMITED (REGISTERED NUMBER: 05619911)

STATEMENT OF FINANCIAL POSITION - continued
30 November 2022

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 June 2023 and were signed on its behalf by:

M R Heyes - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 November 2022**

1. STATUTORY INFORMATION

Heyes Civils & Construction 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The disclosure requirements of section 1a of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Turnover

Turnover represents the value of construction work undertaken on behalf of customers in the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 20% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

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.

Financial instruments

The following assets and liabilities are classified as financial instruments; trade debtors, Directors' loan accounts, trade creditors and accruals.

Financial instruments that are payable or receivable within one year, typically trade debtors, Directors' loan accounts, trade creditors and accruals and are measured initially and subsequently at the undiscounted amount of the cash or other consideration that is expected to be paid or received.

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 statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 3 (2021 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 December 2021	73,120	11,987	85,107
Additions	118,531	27,083	145,614
Disposals	(39,163)	(4,321)	(43,484)
At 30 November 2022	<u>152,488</u>	<u>34,749</u>	<u>187,237</u>
DEPRECIATION			
At 1 December 2021	32,040	11,308	43,348
Charge for year	11,953	1,767	13,720
Eliminated on disposal	(12,745)	(3,744)	(16,489)
At 30 November 2022	<u>31,248</u>	<u>9,331</u>	<u>40,579</u>
NET BOOK VALUE			
At 30 November 2022	<u>121,240</u>	<u>25,418</u>	<u>146,658</u>
At 30 November 2021	<u>41,080</u>	<u>679</u>	<u>41,759</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>12,231</u>	<u>5,945</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	124
Taxation and social security	93	243
Other creditors	<u>300,120</u>	<u>189,916</u>
	<u>300,213</u>	<u>190,283</u>

7. RELATED PARTY DISCLOSURES

Included in Other Creditors is £46,803 (2021:£27,823) owed by the company by The Aesthetics and Health Company Limited, a company registered in England and Wales, in which M Heyes is both a director and shareholder.

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.