

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**FOR**

**CENTRAL PLUMBING & HEATING (LONDON) LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	3

**CENTRAL PLUMBING & HEATING (LONDON) LTD**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2022**

<b>DIRECTOR:</b>	Mrs M Almekari
<b>REGISTERED OFFICE:</b>	47a Crawford Street London W1H 1JX
<b>REGISTERED NUMBER:</b>	08048234 (England and Wales)
<b>ACCOUNTANTS:</b>	Murugesu Associates Accountants 77 Milson Road West Kensington London W14 0LH

**CENTRAL PLUMBING & HEATING (LONDON) LTD (REGISTERED NUMBER: 08048234)****BALANCE SHEET****30 APRIL 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,806		3,728
<b>CURRENT ASSETS</b>					
Stocks		38,250		30,000	
Debtors	5	-		800	
Cash at bank and in hand		<u>100,644</u>		<u>125,934</u>	
		138,894		156,734	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>34,030</u>		<u>24,534</u>	
<b>NET CURRENT ASSETS</b>			<u>104,864</u>		<u>132,200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			107,670		135,928
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>31,614</u>		<u>50,000</u>
<b>NET ASSETS</b>			<u>76,056</u>		<u>85,928</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Retained earnings	9		<u>76,055</u>		<u>85,927</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>76,056</u>		<u>85,928</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 January 2023 and were signed by:

Mrs M Almekari - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**1. STATUTORY INFORMATION**

Central Plumbing & Heating (London) 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.

Fixtures and fittings	- 25% 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.

**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) .

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

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2021				
and 30 April 2022	<u>2,680</u>	<u>14,057</u>	<u>5,979</u>	<u>22,716</u>
<b>DEPRECIATION</b>				
At 1 May 2021	2,412	12,825	3,751	18,988
Charge for year	<u>57</u>	<u>557</u>	<u>308</u>	<u>922</u>
At 30 April 2022	<u>2,469</u>	<u>13,382</u>	<u>4,059</u>	<u>19,910</u>
<b>NET BOOK VALUE</b>				
At 30 April 2022	<u>211</u>	<u>675</u>	<u>1,920</u>	<u>2,806</u>
At 30 April 2021	<u>268</u>	<u>1,232</u>	<u>2,228</u>	<u>3,728</u>

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

	2022 £	2021 £
Prepayments and accrued income	<u>-</u>	<u>800</u>

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

	2022 £	2021 £
Bank loans and overdrafts	10,648	-
Other loans	4,500	4,500
Taxation	715	12,346
Social security and other taxes	226	24
VAT	2,841	5,048
Other creditors	34	20
Net wages payable	1,088	-
Directors' current accounts	11,378	901
Accruals	<u>2,600</u>	<u>1,695</u>
	<u>34,030</u>	<u>24,534</u>

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

	2022 £	2021 £
Bank loans - 2-5 years	<u>31,614</u>	<u>50,000</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2022 £	2021 £
Number:	Class:			
1	Ordinary	1	<u>1</u>	<u>1</u>

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

9. RESERVES

	Retained earnings £
At 1 May 2021	85,927
Profit for the year	2,128
Dividends	(12,000)
At 30 April 2022	<u>76,055</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.