

Company registration number 09266782 (England and Wales)

S CLARKE CONSTRUCTION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
PAGES FOR FILING WITH REGISTRAR

S CLARKE CONSTRUCTION LIMITED

CONTENTS

	Page
Accountants' report	1
Balance sheet	2 - 3
Notes to the financial statements	4 - 5

S CLARKE CONSTRUCTION LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF S CLARKE CONSTRUCTION LIMITED FOR THE YEAR ENDED 30 APRIL 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S Clarke Construction Limited for the year ended 30 April 2023 which comprise, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the board of directors of S Clarke Construction Limited, as a body, in accordance with the terms of our engagement letter dated 17 October 2018. Our work has been undertaken solely to prepare for your approval the financial statements of S Clarke Construction Limited and state those matters that we have agreed to state to the board of directors of S Clarke Construction Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than S Clarke Construction Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that S Clarke Construction Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of S Clarke Construction Limited. You consider that S Clarke Construction Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S Clarke Construction Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Waters & Atkinson

18 November 2023

Chartered Accountants

The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

S CLARKE CONSTRUCTION LIMITED

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	3		17,075		24,640
Current assets					
Stocks		274,940		242,043	
Debtors		10		220	
		<u>274,950</u>		<u>242,263</u>	
Creditors: amounts falling due within one year		<u>(1,293)</u>		<u>(51,193)</u>	
Net current assets			<u>273,657</u>		<u>191,070</u>
Total assets less current liabilities			<u>290,732</u>		<u>215,710</u>
Creditors: amounts falling due after more than one year			<u>(426,294)</u>		<u>(333,698)</u>
Net liabilities			<u><u>(135,562)</u></u>		<u><u>(117,988)</u></u>
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			<u>(135,563)</u>		<u>(117,989)</u>
Total equity			<u><u>(135,562)</u></u>		<u><u>(117,988)</u></u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

S CLARKE CONSTRUCTION LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2023

The financial statements were approved and signed by the director and authorised for issue on 18 November 2023

Mr SG Clarke
Director

Company Registration No. 09266782

S CLARKE CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Company information

S Clarke Construction Limited is a private company limited by shares incorporated in England and Wales. The registered office is 12 Aldrens Lane, Lancaster, Lancashire, LA1 2DU.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. 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 financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Motor vehicles	25% straight line

1.3 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.4 Stocks

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

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

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

S CLARKE CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

3 Tangible fixed assets

	Total £
Cost	
At 1 May 2022 and 30 April 2023	37,043
Depreciation and impairment	
At 1 May 2022	12,403
Depreciation charged in the year	7,565
At 30 April 2023	19,968
Carrying amount	
At 30 April 2023	17,075
At 30 April 2022	24,640

4 Going concern

Despite the company having an overdrawn balance sheet of £135,562, the directors have formed a reasonable expectation that the company will remain within agreed facilities and continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

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.