Registered number: 09328229

CMH CONSTRUCTION LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

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Unaudited Financial Statements
For The Year Ended 30 November 2022

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CMH CONSTRUCTION LTD
Balance Sheet
As At 30 November 2022

Registered number: 09328229

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**4**		543		709
Investment Properties	**5**		19,332		19,332
			19,875		20,041
CURRENT ASSETS					
Debtors	**6**	377,687		543,838	
Cash at bank and in hand		72,217		70,408	
		449,904		614,246	
Creditors: Amounts Falling Due Within One Year	**7**	(208,455)		(390,888)	
NET CURRENT ASSETS (LIABILITIES)			241,449		223,358
TOTAL ASSETS LESS CURRENT LIABILITIES			261,324		243,399
Creditors: Amounts Falling Due After More Than One Year	**8**		(135,901)		(99,001)
NET ASSETS			125,423		144,398
CAPITAL AND RESERVES					
Called up share capital	**9**		120		120
Profit and Loss Account			125,303		144,278
SHAREHOLDERS' FUNDS			125,423		144,398

For the year ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Chaim Hendler	Mr Menachem Hoffman	Mrs Pessy Rosenberg
Director	Director	Director

30th August 2023

The notes on pages 3 to 6 form part of these financial statements.

1. General Information

CMH CONSTRUCTION LTD is a private company, limited by shares, incorporated in England & Wales, registered number 09328229 . The registered office is Unit 43-45 Data House, Stamford Hill, London, N16 5SR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% of Net Book Value
Computer Equipment	25% of Net Book Value

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2021: 2)

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 December 2021	1,725	1,053	2,778
Additions	-	15	15
As at 30 November 2022	1,725	1,068	2,793
Depreciation			
As at 1 December 2021	1,638	431	2,069
Provided during the period	-	181	181
As at 30 November 2022	1,638	612	2,250
Net Book Value			
As at 30 November 2022	87	456	543
As at 1 December 2021	87	622	709

5. Investment Property

	2022
	£
Fair Value	
As at 1 December 2021 and 30 November 2022	19,332

6. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	359,435	543,838
VAT	18,252	-
	377,687	543,838

7. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	16,182	163,757
Corporation tax	518	13,333
VAT	-	23,983
Other creditors	191,295	189,415
Accruals and deferred income	460	400
	208,455	390,888

8. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	34,296	44,396
Other creditors	101,605	54,605
	135,901	99,001

9. **Share Capital**

	2022	2021
	£	£
Allotted, Called up and fully paid	120	120