

**Company Registration No. 10137379 (England and Wales)**

**Halestone Masonry Ltd**

**Financial Statements**

**for the year ended 30 April 2018**

**PAGES FOR FILING WITH REGISTRAR**

# **Halestone Masonry Ltd**

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**Halestone Masonry Ltd**  
**Statement of financial position**  
**as at 30 April 2018**

|   | Notes | £               | 2018<br>£     | £              | 2017<br>£    |
|---|-------|-----------------|---------------|----------------|--------------|
| <b>Fixed assets</b>                                   |       |                 |               |                |              |
| Tangible assets                                       | 3     |                 | 10,119        |                | 3,849        |
| <b>Current assets</b>                                 |       |                 |               |                |              |
| Debtors   | 4     | 14,829          |               | 6,455          |              |
| Cash at bank and in hand                              |       | 128             |               | 824            |              |
|   |       | <u>14,957</u>   |               | <u>7,279</u>   |              |
| <b>Creditors: amounts falling due within one year</b> | 5     | <u>(12,383)</u> |               | <u>(5,097)</u> |              |
| <b>Net current assets</b>                             |       |                 | <u>2,574</u>  |                | <u>2,182</u> |
| <b>Total assets less current liabilities</b>          |       |                 | <u>12,693</u> |                | <u>6,031</u> |
| <b>Capital and reserves</b>                           |       |                 |               |                |              |
| Called up share capital                               | 6     |                 | 100           |                | 100          |
| Profit and loss reserves                              |       |                 | <u>12,593</u> |                | <u>5,931</u> |
| <b>Total equity</b>                                   |       |                 | <u>12,693</u> |                | <u>6,031</u> |

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial year ended 30 April 2018 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.

The financial statements were approved and signed by the director and authorised for issue on 22 February 2019

**J N Haley**  
**Director**

**Company Registration No. 10137379**

**Halestone Masonry Ltd**  
**Statement of changes in equity**  
**for the year ended 30 April 2018**

|  |       | Share capital | Profit and<br>loss reserves | Total    |
|--|-------|---------------|-----------------------------|----------|
|  | Notes | £             | £                           | £        |
| <b>Balance at 21 April 2016</b>                      |       | -             | -                           | -        |
| <b>Period ended 30 April 2017:</b>                   |       |               |                             |          |
| Profit and total comprehensive income for the period |       | -             | 15,931                      | 15,931   |
| Issue of share capital                               | 6     | 100           | -                           | 100      |
| Dividends  |       | -             | (10,000)                    | (10,000) |
| <b>Balance at 30 April 2017</b>                      |       | 100           | 5,931                       | 6,031    |
| <b>Period ended 30 April 2018:</b>                   |       |               |                             |          |
| Profit and total comprehensive income for the period |       | -             | 20,424                      | 20,424   |
| Dividends  |       | -             | (13,762)                    | (13,762) |
| <b>Balance at 30 April 2018</b>                      |       | 100           | 12,593                      | 12,693   |

**Halestone Masonry Ltd**  
**Notes to the financial statements**  
**for the year ended 30 April 2018**

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**1 Accounting policies**

**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.

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

**Turnover**

Turnover represents at the fair value of the consideration received for services provided in the normal course of business.

Turnover is recognised on supply of services.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

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

|                       |                            |
|-----------------------|----------------------------|
| Plant and equipment   | 15% Reducing balance basis |
| Fixtures and fittings | 15% Reducing balance basis |
| Motor vehicles        | 25% Reducing balance basis |

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was 3 (2017 - 2).

# Halestone Masonry Ltd

## Notes to the financial statements (continued) for the year ended 30 April 2018

### 3 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Motor vehicles<br>£ | Total<br>£    |
|------------------------------------|-----------------------------|-------------------------------|---------------------|---------------|
| <b>Cost</b>                        |                             |                               |                     |               |
| At 1 May 2017                      | -                           | 554                           | 4,000               | 4,554         |
| Additions                          | 4,570                       | -                             | 3,650               | 8,220         |
|                                    | <u>4,570</u>                | <u>554</u>                    | <u>7,650</u>        | <u>12,774</u> |
| At 30 April 2018                   | 4,570                       | 554                           | 7,650               | 12,774        |
| <b>Depreciation and impairment</b> |                             |                               |                     |               |
| At 1 May 2017                      | -                           | 38                            | 667                 | 705           |
| Depreciation charged in the year   | 812                         | 77                            | 1,061               | 1,950         |
|                                    | <u>812</u>                  | <u>115</u>                    | <u>1,728</u>        | <u>2,655</u>  |
| At 30 April 2018                   | 812                         | 115                           | 1,728               | 2,655         |
| <b>Carrying amount</b>             |                             |                               |                     |               |
| At 30 April 2018                   | 3,758                       | 439                           | 5,922               | 10,119        |
|                                    | <u>3,758</u>                | <u>439</u>                    | <u>5,922</u>        | <u>10,119</u> |
| At 30 April 2017                   | -                           | 516                           | 3,333               | 3,849         |
|                                    | <u>-</u>                    | <u>516</u>                    | <u>3,333</u>        | <u>3,849</u>  |

### 4 Debtors

|   | 2018<br>£     | 2017<br>£    |
|---|---------------|--------------|
| <b>Amounts falling due within one year:</b> |               |              |
| Other debtors                               | 14,829        | 6,455        |
|   | <u>14,829</u> | <u>6,455</u> |

### 5 Creditors: amounts falling due within one year

|                                    | 2018<br>£     | 2017<br>£    |
|------------------------------------|---------------|--------------|
| Corporation tax                    | 3,320         | 3,064        |
| Other taxation and social security | 158           | -            |
| Other creditors                    | 7,105         | 833          |
| Accruals and deferred income       | 1,800         | 1,200        |
|                                    | <u>12,383</u> | <u>5,097</u> |

### 6 Called up share capital

|                                  | 2018<br>£  | 2017<br>£  |
|----------------------------------|------------|------------|
| <b>Ordinary share capital</b>    |            |            |
| <b>Issued and fully paid</b>     |            |            |
| 100 A Ordinary shares of £1 each | 100        | 100        |
|                                  | <u>100</u> | <u>100</u> |

**Halestone Masonry Ltd**  
**Notes to the financial statements (continued)**  
**for the year ended 30 April 2018**

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**7 Company information**

Halestone Masonry Ltd is a private company limited by shares incorporated in England and Wales. The registered office is West House, King Cross Road, Halifax, West Yorkshire, HX1 1EB.

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.