

**Unaudited Financial Statements**  
**for the Year Ended 30 April 2023**  
**for**  
**C T D Plumbing & Heating Limited**

**Contents of the Financial Statements**  
**for the Year Ended 30 April 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**C T D Plumbing & Heating Limited**

**Company Information**  
**for the Year Ended 30 April 2023**

**DIRECTORS:**

C T Dunion  
Mrs L Dunion

**SECRETARY:**

Mrs L Dunion

**REGISTERED OFFICE:**

44 Carlton Lane  
Rothwell  
Leeds  
West Yorkshire  
LS26 0DJ

**REGISTERED NUMBER:**

04677523 (England and Wales)

**ACCOUNTANTS:**

Hope Agar Limited  
Chartered Accountants  
24a Marsh Street  
Rothwell  
Leeds  
LS26 0BB

**C T D Plumbing & Heating Limited (Registered number: 04677523)**

**Balance Sheet**  
**30 April 2023**

	Notes	30.4.23 £	£	30.4.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		177,477		179,535
<b>CURRENT ASSETS</b>					
Debtors	5	21,854		17,134	
Cash at bank and in hand		<u>69,467</u>		<u>71,398</u>	
		91,321		88,532	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>45,753</u>		<u>40,455</u>	
<b>NET CURRENT ASSETS</b>			<u>45,568</u>		<u>48,077</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			223,045		227,612
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(31,250)		(50,272)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,322)</u>		<u>(3,712)</u>
<b>NET ASSETS</b>			<u>188,473</u>		<u>173,628</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			20		20
Fair value reserve	8		31,415		31,415
Retained earnings			<u>157,038</u>		<u>142,193</u>
			<u>188,473</u>		<u>173,628</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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.

The notes form part of these financial statements

**Balance Sheet - continued**

**30 April 2023**

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 Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19 December 2023 and were signed on its behalf by:

C T Dunion - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2023**

**1. STATUTORY INFORMATION**

C T D Plumbing & Heating 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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- not provided
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2022 - 6) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 May 2022	173,760	86,634	260,394
Additions	-	3,500	3,500
At 30 April 2023	<u>173,760</u>	<u>90,134</u>	<u>263,894</u>
<b>DEPRECIATION</b>			
At 1 May 2022	13,760	67,099	80,859
Charge for year	-	5,558	5,558
At 30 April 2023	<u>13,760</u>	<u>72,657</u>	<u>86,417</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>160,000</u>	<u>17,477</u>	<u>177,477</u>
At 30 April 2022	<u>160,000</u>	<u>19,535</u>	<u>179,535</u>

The freehold property was valued by the directors at a fair value of £160,000 (£160,000 at 30th April 2022).

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
<b>COST</b>	
At 1 May 2022 and 30 April 2023	<u>40,259</u>
<b>DEPRECIATION</b>	
At 1 May 2022	26,788
Charge for year	3,368
At 30 April 2023	<u>30,156</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>10,103</u>
At 30 April 2022	<u>13,471</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	30.4.23	30.4.22
		£	£
	Trade debtors	18,151	12,103
	Other debtors	1,800	5,031
	Prepayments and accrued income	1,903	-
		<u>21,854</u>	<u>17,134</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	30.4.23	30.4.22
		£	£
	Bank loans and overdrafts	15,000	15,000
	Hire purchase contracts	3,928	5,485
	Tax	13,474	4,512
	Social security and other taxes	2,032	1,812
	VAT	6,845	8,833
	Directors' loan accounts	2,674	3,013
	Accrued expenses	1,800	1,800
		<u>45,753</u>	<u>40,455</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	30.4.23	30.4.22
		£	£
	Bank loans - 1-2 years	15,000	15,000
	Bank loans - 2-5 years	16,250	31,250
	Hire purchase contracts	-	4,022
		<u>31,250</u>	<u>50,272</u>
8.	<b>RESERVES</b>		Fair value reserve £
	At 1 May 2022 and 30 April 2023		<u>31,415</u>
9.	<b>ULTIMATE CONTROLLING PARTY</b>		
	The controlling party is C T Dunion.		



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.