

Registered Number:07063909

England and Wales

D.Mac Plumbing & Heating (Wirral) Ltd

Unaudited Financial Statements

For the year ended 30 November 2022

D.Mac Plumbing & Heating (Wirral) Ltd  
Contents Page  
For the year ended 30 November 2022

Statement of Financial Position	1
Notes to the Financial Statements	2 to 4

**D.Mac Plumbing & Heating (Wirral) Ltd**  
**Statement of Financial Position**  
**As at 30 November 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Property, plant and equipment	3	2,445	3,260
		<b>2,445</b>	<b>3,260</b>
<b>Current assets</b>			
Inventories	4	350	300
Cash and cash equivalents		14,025	17,546
		<b>14,375</b>	<b>17,846</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(2,755)	(4,446)
<b>Net current assets</b>		<b>11,620</b>	<b>13,400</b>
<b>Total assets less current liabilities</b>		<b>14,065</b>	<b>16,660</b>
<b>Net assets</b>		<b>14,065</b>	<b>16,660</b>
<b>Capital and reserves</b>			
Called up share capital		1	1
Retained earnings		14,064	16,659
<b>Shareholders' funds</b>		<b>14,065</b>	<b>16,660</b>

For the year ended 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 of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 05 June 2023 and were signed by:

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David McCulloch Director

**D.Mac Plumbing & Heating (Wirral) Ltd**  
**Notes to the Financial Statements**  
**For the year ended 30 November 2022**

**Statutory Information**

D.Mac Plumbing & Heating (Wirral) Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 07063909.

Registered address:

9 Oakham Drive  
Moreton  
Wirral  
CH46 6FF

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of 0 years.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	20% Reducing balance
Computer equipment	25% Straight line
Motor vehicles	25% Reducing balance

**Inventories**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

D.Mac Plumbing & Heating (Wirral) Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**2. Intangible fixed assets**

	<b>Goodwill</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 December 2021	10,000
At 30 November 2022	<b>10,000</b>
<b>Amortisation</b>	
At 01 December 2021	10,000
At 30 November 2022	<b>10,000</b>
<b>Net book value</b>	
At 30 November 2022	-
At 30 November 2021	-

**3. Property, plant and equipment**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 December 2021	710	9,960	369	11,039
At 30 November 2022	<b>710</b>	<b>9,960</b>	<b>369</b>	<b>11,039</b>
<b>Provision for depreciation and impairment</b>				
At 01 December 2021	601	6,809	369	7,779
Charge for year	27	788	-	815
At 30 November 2022	<b>628</b>	<b>7,597</b>	<b>369</b>	<b>8,594</b>
<b>Net book value</b>				
At 30 November 2022	<b>82</b>	<b>2,363</b>	-	<b>2,445</b>
At 30 November 2021	<b>109</b>	<b>3,151</b>	-	<b>3,260</b>

**4. Inventories**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stocks	350	300

D.Mac Plumbing & Heating (Wirral) Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**5. Trade and other payables: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,453	2,966
Other creditors	1,302	1,480
	<b>2,755</b>	<b>4,446</b>

**6. Average number of persons employed**

During the year the average number of employees was 1 (2021 : 1)

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.