

**Unaudited Financial Statements for the Year Ended 30 November 2022**

**for**

**G Roe Heating And Plumbing Services**  
**Limited**

**G Roe Heating And Plumbing Services  
Limited (Registered number: 09854360)**

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for the Year Ended 30 November 2022**

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**G Roe Heating And Plumbing Services**  
**Limited**

**Company Information**  
**for the Year Ended 30 November 2022**

**DIRECTOR:** G Roe

**REGISTERED OFFICE:** Unit 1c Drum Industrial Estate  
Chester Le Street  
Durham  
DH2 1SS

**REGISTERED NUMBER:** 09854360 (England and Wales)

**ACCOUNTANTS:** CM Sewell & Company  
53 Welby Drive  
Ushaw Moor  
Durham  
Co. Durham  
DH7 7GA

**G Roe Heating And Plumbing Services**  
**Limited (Registered number: 09854360)**

**Balance Sheet**  
**30 November 2022**

	Notes	30.11.22 £	£	30.11.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		27,186		5,440
			<u>27,186</u>		<u>5,440</u>
<b>CURRENT ASSETS</b>					
Stocks		1,000		1,000	
Debtors	6	29,444		17,499	
Cash at bank		<u>62,594</u>		<u>68,186</u>	
		93,038		86,685	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>47,996</u>		<u>40,770</u>	
<b>NET CURRENT ASSETS</b>			<u>45,042</u>		<u>45,915</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			72,228		51,355
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,703</u>		<u>470</u>
<b>NET ASSETS</b>			<u>67,525</u>		<u>50,885</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>67,425</u>		<u>50,785</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>67,525</u>		<u>50,885</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

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 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

**G Roe Heating And Plumbing Services**  
**Limited (Registered number: 09854360)**

**Balance Sheet - continued**  
**30 November 2022**

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 February 2023 and were signed by:

G Roe - Director

**G Roe Heating And Plumbing Services  
Limited (Registered number: 09854360)**

**Notes to the Financial Statements  
for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

G Roe Heating And Plumbing Services 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.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 33% on reducing balance, 25% on reducing balance and 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**G Roe Heating And Plumbing Services**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

2. **ACCOUNTING POLICIES - continued**

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 3) .

4. **INTANGIBLE FIXED ASSETS**

Goodwill  
£

**COST**

At 1 December 2021  
and 30 November 2022

11,000

**AMORTISATION**

At 1 December 2021  
and 30 November 2022

11,000

**NET BOOK VALUE**

At 30 November 2022  
At 30 November 2021

-  
-

5. **TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 December 2021  
Additions  
At 30 November 2022

24,778  
25,745  
50,523

**DEPRECIATION**

At 1 December 2021  
Charge for year  
At 30 November 2022

19,338  
3,999  
23,337

**NET BOOK VALUE**

At 30 November 2022  
At 30 November 2021

27,186  
5,440

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22	30.11.21
	£	£
Trade debtors	26,458	13,353
Other debtors	<u>2,986</u>	<u>4,146</u>
	<u>29,444</u>	<u>17,499</u>

**G Roe Heating And Plumbing Services**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22	30.11.21
	£	£
Trade creditors	7,414	11,233
Taxation and social security	18,947	12,402
Other creditors	<u>21,635</u>	<u>17,135</u>
	<u>47,996</u>	<u>40,770</u>



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.