

**HOUSE EXTENSION CONSTRUCTION LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**HOUSE EXTENSION CONSTRUCTION LTD**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**HOUSE EXTENSION CONSTRUCTION LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2023**

---

<b>Director</b>	Neritan Seni
<b>Company Number</b>	12588264 (England and Wales)
<b>Registered Office</b>	Apex House 2nd Floor Grand Arcade London N12 0EH United Kingdom
<b>Accountants</b>	Agents For Accounting Ltd Apex House, 2nd Floor Grand Arcade London N12 0EH

**HOUSE EXTENSION CONSTRUCTION LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	943	1,886
<b>Current assets</b>			
Debtors	5	-	1,610
Cash at bank and in hand		4,534	96
		<u>4,534</u>	<u>1,706</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(16,963)	(18,985)
<b>Net current liabilities</b>		<u>(12,429)</u>	<u>(17,279)</u>
<b>Net liabilities</b>		<u>(11,486)</u>	<u>(15,393)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(11,586)	(15,493)
<b>Shareholders' funds</b>		<u>(11,486)</u>	<u>(15,393)</u>

For the year ending 31 May 2023 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 director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 13 February 2024 and were signed on its behalf by

Neritan Seni  
Director

Company Registration No. 12588264

**HOUSE EXTENSION CONSTRUCTION LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

---

**1 Statutory information**

House Extension Construction Ltd is a private company, limited by shares, registered in England and Wales, registration number 12588264. The registered office is Apex House, 2nd Floor Grand Arcade, London, N12 0EH, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	Straight Line Method- 25%
-------------------	---------------------------

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 June 2022	3,772
At 31 May 2023	3,772
<b>Depreciation</b>	
At 1 June 2022	1,886
Charge for the year	943
At 31 May 2023	2,829
<b>Net book value</b>	
At 31 May 2023	943
At 31 May 2022	1,886

**HOUSE EXTENSION CONSTRUCTION LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	-	1,610
	<u>          </u>	<u>          </u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT	7,588	(131)
Trade creditors	2,042	-
Taxes and social security	2,678	744
Loans from directors	4,115	16,536
Accruals	540	1,836
	<u>          </u>	<u>          </u>
	16,963	18,985
	<u>          </u>	<u>          </u>

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**8 Loans to directors**

During the year, the company owed £4116 to the director of the company.

**9 Average number of employees**

During the year the average number of employees was 2 (2022: 2).

