

**WILDSMITH CONSERVATION & CONSTRUCTION LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 26 AUGUST 2021 TO 31 DECEMBER 2022**

Indigo Green Accountants Limited  
Chartered Accountants  
The Boar Shed  
Shirlheath  
Kingsland  
Herefordshire  
HR6 9RJ

**Wildsmith Conservation & Construction Limited**  
**Unaudited Financial Statements**  
**For the Period 26 August 2021 to 31 December 2022**

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**Wildsmith Conservation & Construction Limited**  
**Balance Sheet**  
**As at 31 December 2022**

**Registered number:** 13588476

		<b>31 December 2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>4</b>		154,077
			<u>154,077</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>5</b>	8,041	
Cash at bank and in hand		18,339	
		<u>26,380</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(117,430 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(91,050 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>63,027</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(35,340 )</u>
<b>NET ASSETS</b>			<u>27,687</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>9</b>		100
Profit and Loss Account			<u>27,587</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>27,687</u>

**Wildsmith Conservation & Construction Limited**  
**Balance Sheet (continued)**  
**As at 31 December 2022**

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For the period ending 31 December 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Oliver Wildsmith

Director

**26 May 2023**

The notes on pages 3 to 5 form part of these financial statements.

**Wildsmith Conservation & Construction Limited**  
**Notes to the Financial Statements**  
**For the Period 26 August 2021 to 31 December 2022**

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**1. General Information**

Wildsmith Conservation & Construction Limited is a private company, limited by shares, incorporated in England & Wales, registered number 13588476 . The registered office is The Beeches, Kingsland, Leominster, HR6 9QS.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% straight line
Motor Vehicles	30% reducing balance
Computer Equipment	20% straight line

**2.4. Leases**

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1

**Wildsmith Conservation & Construction Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 26 August 2021 to 31 December 2022**

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 26 August 2021	-	-	-
Additions	128,002	48,815	176,817
As at 31 December 2022	<u>128,002</u>	<u>48,815</u>	<u>176,817</u>
<b>Depreciation</b>			
As at 26 August 2021	-	-	-
Provided during the period	17,223	5,517	22,740
As at 31 December 2022	<u>17,223</u>	<u>5,517</u>	<u>22,740</u>
<b>Net Book Value</b>			
As at 31 December 2022	<u>110,779</u>	<u>43,298</u>	<u>154,077</u>
As at 26 August 2021	<u>-</u>	<u>-</u>	<u>-</u>

**5. Debtors**

	<b>31 December 2022</b>
	<b>£</b>
<b>Due within one year</b>	
Trade debtors	4,448
Prepayments and accrued income	1,154
VAT	2,439
	<u>8,041</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>31 December 2022</b>
	<b>£</b>
Net obligations under finance leases	7,300
Trade creditors	61,841
Bank loans and overdrafts	694
Other taxes and social security	2,551
Directors' loan accounts	45,044
	<u>117,430</u>

**Wildsmith Conservation & Construction Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 26 August 2021 to 31 December 2022**

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**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 December 2022</b>
	<b>£</b>
Net obligations under finance leases	35,224
Bank loans	116
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	35,340
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**8. Obligations Under Finance Leases**

	<b>31 December 2022</b>
	<b>£</b>
The future minimum finance lease payments are as follows:	
Not later than one year	7,300
Later than one year and not later than five years	35,224
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	42,524
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	42,524
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**9. Share Capital**

	<b>31 December 2022</b>
Allotted, Called up and fully paid	100
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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.