

**HERAKLIS CONSTRUCTION LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 29 DECEMBER 2021 TO 31 DECEMBER 2022**

**HERAKLIS CONSTRUCTION LTD**  
**UNAUDITED ACCOUNTS**  
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**HERAKLIS CONSTRUCTION LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 29 DECEMBER 2021 TO 31 DECEMBER 2022**

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<b>Director</b>	Ilirjan Sahatciu
<b>Company Number</b>	13821118 (England and Wales)
<b>Registered Office</b>	APEX HOUSE, GRAND ARCADE 2ND FLOOR LONDON N12 0EH ENGLAND
<b>Accountants</b>	Agents For Accounting Ltd Apex House, 2nd Floor Grand Arcade London N12 0EH

**HERAKLIS CONSTRUCTION LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Notes	2022 £
<b>Fixed assets</b>		
Tangible assets	4	275
<b>Current assets</b>		
Debtors	5	11,771
Cash at bank and in hand		2,042
		<u>13,813</u>
<b>Creditors: amounts falling due within one year</b>	6	(13,315)
<b>Net current assets</b>		<u>498</u>
<b>Total assets less current liabilities</b>		773
<b>Provisions for liabilities</b>		
Deferred tax		(52)
<b>Net assets</b>		<u>721</u>
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		621
<b>Shareholders' funds</b>		<u>721</u>

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 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 18 August 2023 and were signed on its behalf by

Ilirjan Sahatciu  
Director

Company Registration No. 13821118

**HERAKLIS CONSTRUCTION LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 29 DECEMBER 2021 TO 31 DECEMBER 2022**

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**1 Statutory information**

HERAKLIS CONSTRUCTION LTD is a private company, limited by shares, registered in England and Wales, registration number 13821118. The registered office is APEX HOUSE, GRAND ARCADE, 2ND FLOOR, LONDON, N12 0EH, ENGLAND.

**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 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.

***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.

***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%

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 29 December 2021	-
Additions	367
At 31 December 2022	367
<b>Depreciation</b>	
Charge for the period	92
At 31 December 2022	92
<b>Net book value</b>	
At 31 December 2022	275

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**NOTES TO THE ACCOUNTS**  
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<b>5 Debtors</b>	<b>2022</b>
	<b>£</b>
<b>Amounts falling due within one year</b>	
Trade debtors	10,810
Other debtors	961
	<hr/> 11,771 <hr/>
<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>
	<b>£</b>
Taxes and social security	3,441
Loans from directors	9,424
Accruals	450
	<hr/> 13,315 <hr/>

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 Average number of employees**

During the period the average number of employees was 0.

