

Unaudited Financial Statements for the Year Ended 31st August 2023

for

Lewis Construction & Plant Hire Ltd

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for the Year Ended 31st August 2023

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Lewis Construction & Plant Hire Ltd

Company Information
for the Year Ended 31st August 2023

DIRECTOR: W Lewis

SECRETARY:

REGISTERED OFFICE: Unit 1
Penpwllcoch
Penisarwaun
Caernarfon
Gwynedd
LL55 3BS

REGISTERED NUMBER: 09191835 (England and Wales)

ACCOUNTANTS: A.Hughes-Jones, Dyson & Co.
Capel Moreia
South Penrallt
Caernarfon
Gwynedd
LL55 1NS

Lewis Construction & Plant Hire Ltd (Registered number: 09191835)

Balance Sheet
31st August 2023

	Notes	31/8/23 £	£	31/8/22 £	£
FIXED ASSETS					
Tangible assets	4		81,421		88,743
CURRENT ASSETS					
Stocks		10,553		10,553	
Debtors	5	31,207		13,263	
Cash at bank		9,219		10,463	
		50,979		34,279	
CREDITORS					
Amounts falling due within one year	6	92,226		79,835	
NET CURRENT LIABILITIES			(41,247)		(45,556)
TOTAL ASSETS LESS CURRENT LIABILITIES			40,174		43,187
CREDITORS					
Amounts falling due after more than one year	7		8,050		14,950
NET ASSETS			32,124		28,237
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			32,024		28,137
			32,124		28,237

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 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

Balance Sheet - continued
31st August 2023

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 10th April 2024 and were signed by:

W Lewis - Director

Notes to the Financial Statements
for the Year Ended 31st August 2023

1. STATUTORY INFORMATION

Lewis Construction & Plant Hire Ltd 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.

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 - 15% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st September 2022	158,724
Additions	7,820
At 31st August 2023	<u>166,544</u>
DEPRECIATION	
At 1st September 2022	69,981
Charge for year	15,142
At 31st August 2023	<u>85,123</u>
NET BOOK VALUE	
At 31st August 2023	<u>81,421</u>
At 31st August 2022	<u>88,743</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Trade debtors	26,278	7,195
Other debtors	4,929	6,068
	<u>31,207</u>	<u>13,263</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Trade creditors	15,375	1,020
Other creditors	76,851	78,815
	<u>92,226</u>	<u>79,835</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/8/23	31/8/22
	£	£
Hire purchase contracts	<u>8,050</u>	<u>14,950</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.