REGISTERED NUMBER: 04227135 (England and Wales)

# UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED

# 30 SEPTEMBER 2025

# FOR

# HUWS EUGRAD DEVELOPMENTS CYF

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# FOR THE YEAR ENDED 30 SEPTEMBER 2025


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## BALANCE SHEET
## 30 SEPTEMBER 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 4 | | **1,536** | | 2,048 |
| **CURRENT ASSETS** | | | | | |
| Stocks | | **179,156** | | - | |
| Debtors | 5 | **20,532** | | 21,502 | |
| Cash at bank | | **31,976** | | 385,904 | |
| | | **231,664** | | 407,406 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 6 | **175,260** | | 282,418 | |
| **NET CURRENT ASSETS** | | | **56,404** | | 124,988 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **57,940** | | 127,036 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 7 | | **70,000** | | 132,502 |
| **NET LIABILITIES** | | | **(12,060)** | | (5,466) |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | | | **3** | | 3 |
| Retained earnings | | | **(12,063)** | | (5,469) |
| | | | **(12,060)** | | (5,466) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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



continued...

**BALANCE SHEET - continued**
**30 SEPTEMBER 2025**

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26 June 2026 and were signed on its behalf by:

E E Hughes - Director

The notes form part of these financial statements

## 1. STATUTORY INFORMATION

Huws Eugrad Developments Cyf is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 04227135

**Registered office:** Eugrad
Brynteg
Anglesey
LL78 7JF

The presentation currency of the financial statements is the Pound Sterling (£).

## 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 represents net invoiced work done, excluding value added tax. .

**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 - 25% on reducing balance

**Stocks**
Stocks are valued at the lower of cost and net realisable value.

**Taxation**
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 NIL (2024 - NIL).

## 4. TANGIBLE FIXED ASSETS

| | Plant and machinery etc |
|---|---|
| | £ |
| **COST** | |
| At 1 October 2024 and 30 September 2025 | **25,700** |
| **DEPRECIATION** | |
| At 1 October 2024 | **23,652** |
| Charge for year | **512** |
| At 30 September 2025 | **24,164** |
| **NET BOOK VALUE** | |
| At 30 September 2025 | **1,536** |
| At 30 September 2024 | 2,048 |

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | **15,312** | 15,312 |
| Other debtors | **5,220** | 6,190 |
| | **20,532** | 21,502 |

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts | **7,502** | 10,000 |
| Trade creditors | **74,021** | 174,586 |
| Other creditors | **93,737** | 97,832 |
| | **175,260** | 282,418 |

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans | - | 7,502 |
| Other creditors | **70,000** | 125,000 |
| | **70,000** | 132,502 |

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.