

**HIGHAM ROOFING & CONSTRUCTION LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

Elsby & Company Limited
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Higham Roofing & Construction Ltd
Contents

	Page
Balance Sheet	1
Notes to the Financial Statements	2—3

Higham Roofing & Construction Ltd
Balance Sheet
As At 30 April 2025

Registered number: 12446708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		2,512,505		2,512,505
			<u>2,512,505</u>		<u>2,512,505</u>
CURRENT ASSETS					
Debtors	5	745,735		166,231	
Cash at bank and in hand		<u>44,480</u>		<u>286,427</u>	
		790,215		452,658	
Creditors: Amounts Falling Due Within One Year	6	<u>(89,255)</u>		<u>(1,698)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>700,960</u>		<u>450,960</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,213,465</u>		<u>2,963,465</u>
NET ASSETS			<u>3,213,465</u>		<u>2,963,465</u>
CAPITAL AND RESERVES					
Called up share capital	7		3		3
Profit and Loss Account			<u>3,213,462</u>		<u>2,963,462</u>
SHAREHOLDERS' FUNDS			<u>3,213,465</u>		<u>2,963,465</u>

For the year ending 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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.

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

J J Monaghan Jnr

Director
4th September 2025

The notes on pages 2 to 3 form part of these financial statements.

Higham Roofing & Construction Ltd

Notes to the Financial Statements

For The Year Ended 30 April 2025

1. General Information

Higham Roofing & Construction Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12446708 . The registered office is 155 Wellingborough Road, Rushden, Northamptonshire, NN10 9TB.

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.

2.3. Taxation

The taxation expense represents the sum of the corporation tax currently payable and any deferred tax.

The corporation tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at 30 April 2025.

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. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Investments

	Unlisted £
Cost	
As at 1 May 2024	2,512,505
As at 30 April 2025	2,512,505
Provision	
As at 1 May 2024	-
As at 30 April 2025	-
Net Book Value	
As at 30 April 2025	2,512,505
As at 1 May 2024	2,512,505

5. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	745,735	166,231

Higham Roofing & Construction Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	265	249
Other creditors	88,990	1,449
	<u>89,255</u>	<u>1,698</u>

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>3</u>	<u>3</u>

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 May 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 30 April 2025
	£	£	£	£	£
Mr Joseph Monaghan Jnr	<u>164,421</u>	<u>1,708,007</u>	<u>1,126,693</u>	<u>-</u>	<u>745,735</u>

The above loan has interest charged at a rate of 2.25%.

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.