REGISTERED NUMBER: 12933607 (England and Wales)

D J EVANS PLUMBING & HEATING LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

D M B Davies Limited
Broyan House
Priory Street
Cardigan
Ceredigion
SA43 1BZ

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for the Year Ended 31 OCTOBER 2023

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COMPANY INFORMATION
for the Year Ended 31 OCTOBER 2023

DIRECTORS:	Mr D Evans Miss E K Orme
SECRETARY:	
REGISTERED OFFICE:	Swn y Deryn Gwbert Road CARDIGAN Ceredigion SA43 1PH
REGISTERED NUMBER:	12933607 (England and Wales)
ACCOUNTANTS:	D M B Davies Limited Broyan House Priory Street Cardigan Ceredigion SA43 1BZ

BALANCE SHEET
31 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		1,319		606
CURRENT ASSETS					
Stocks		8,774		19,161	
Debtors	5	14,226		8,299	
Cash at bank		53,792		53,377	
		76,792		80,837	
CREDITORS					
Amounts falling due within one year	6	25,298		25,632	
NET CURRENT ASSETS			51,494		55,205
TOTAL ASSETS LESS CURRENT LIABILITIES			52,813		55,811
PROVISIONS FOR LIABILITIES			251		115
NET ASSETS			52,562		55,696
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			52,462		55,596
			52,562		55,696

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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
31 OCTOBER 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 Board of Directors and authorised for issue on 25 April 2024 and were signed on its behalf by:

Mr D Evans - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

D J Evans Plumbing & Heating Limited 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 - 25% on reducing balance and 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 - NIL) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery	Computer equipment	Totals
	£	£	£
COST			
At 1 November 2022	108	685	793
Additions	1,007	-	1,007
At 31 October 2023	1,115	685	1,800
DEPRECIATION			
At 1 November 2022	16	171	187
Charge for year	165	129	294
At 31 October 2023	181	300	481
NET BOOK VALUE			
At 31 October 2023	934	385	1,319
At 31 October 2022	92	514	606

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

	2023	2022
	£	£
Trade debtors	9,070	6,897
Other debtors	5,156	1,402
	14,226	8,299

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

	2023	2022
	£	£
Trade creditors	11,096	14,369
Taxation and social security	13,201	10,513
Other creditors	1,001	750
	25,298	25,632

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.