

Registered number
07016175

DENTON PLUMBING & HEATING LTD

Filleled Accounts

30 September 2022

DENTON PLUMBING & HEATING LTD**Registered number:** 07016175**Balance Sheet****as at 30 September 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	747	5,810
Current assets			
Debtors	4	5,635	998
Cash at bank and in hand		89,650	68,280
		<u>95,285</u>	<u>69,278</u>
Creditors: amounts falling due within one year	5	(30,420)	(22,914)
Net current assets		<u>64,865</u>	<u>46,364</u>
Net assets		<u>65,612</u>	<u>52,174</u>
Capital and reserves			
Called up share capital		10	10
Profit and loss account		65,602	52,164
Shareholders' funds		<u>65,612</u>	<u>52,174</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

PAUL DENTON

Director

Approved by the board on 17 December 2022

DENTON PLUMBING & HEATING LTD

Notes to the Accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	33% straight line
Motor vehicles	25% straight line

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 October 2021	5,714	35,343	41,057
At 30 September 2022	<u>5,714</u>	<u>35,343</u>	<u>41,057</u>
Depreciation			
At 1 October 2021	4,438	30,809	35,247
Charge for the year	529	4,534	5,063
At 30 September 2022	<u>4,967</u>	<u>35,343</u>	<u>40,310</u>
Net book value			
At 30 September 2022	<u>747</u>	<u>-</u>	<u>747</u>
At 30 September 2021	<u>1,276</u>	<u>4,534</u>	<u>5,810</u>

4 Debtors

	2022 £	2021 £
Trade debtors	2,888	300
Other debtors	<u>2,747</u>	<u>698</u>
	<u>5,635</u>	<u>998</u>

5 Creditors: amounts falling due within one year

	2022 £	2021 £
Obligations under finance lease and hire purchase contracts	-	3,149
Trade creditors	795	330
Taxation and social security costs	28,821	18,710
Other creditors	<u>804</u>	<u>725</u>
	<u>30,420</u>	<u>22,914</u>

6 Other information

DENTON PLUMBING & HEATING LTD is a private company limited by shares and incorporated in England. Its registered office is:

27 TOLLGATE AVENUE
REDHILL
SURREY
RH1 5HR

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