

Registered Number: 09186426  
England and Wales

## W.H DRIVEWAYS & PATIOS LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 September 2020

**End date:** 31 August 2021

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Chartered Management Accountants' report to the board of directors on the preparation of the unaudited statutory accounts W.H DRIVEWAYS & PATIOS LTD for the year ended 31 August 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of W.H DRIVEWAYS & PATIOS LTD for the year ended 31 August 2021 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of W.H DRIVEWAYS & PATIOS LTD , as a body, in accordance with the terms of our engagement letter dated 31 May 2022. Our work has been undertaken solely to prepare for your approval the accounts of W.H DRIVEWAYS & PATIOS LTD and state those matters that we have agreed to state to the Board of Directors of W.H DRIVEWAYS & PATIOS LTD, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than W.H DRIVEWAYS & PATIOS LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that W.H DRIVEWAYS & PATIOS LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit W.H DRIVEWAYS & PATIOS LTD. You consider that W.H DRIVEWAYS & PATIOS LTD is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of W.H DRIVEWAYS & PATIOS LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Mayfair Associates London Ltd  
69 Banstead Road  
Carshalton  
SM5 3NP  
31 May 2022

**W.H DRIVEWAYS & PATIOS LTD**  
**Statement of Financial Position**  
**As at 31 August 2021**

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets		1,168	1,530
		<b>1,168</b>	<b>1,530</b>
<b>Current assets</b>			
Stocks		21,000	15,000
Debtors: amounts falling due within one year		6,300	-
Cash at bank and in hand		1,865	9,255
		<b>29,165</b>	<b>24,255</b>
<b>Creditors: amount falling due within one year</b>		(30,046)	(23,336)
<b>Net current liabilities</b>		<b>(881)</b>	<b>919</b>
<b>Total assets less current liabilities</b>		287	2,449
<b>Net assets</b>		<b>287</b>	<b>2,449</b>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		285	2,447
<b>Shareholder's funds</b>		<b>287</b>	<b>2,449</b>

For the year ended 31 August 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 31 May 2022 and were signed by:

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W S Huntingford  
Director

**W.H DRIVEWAYS & PATIOS LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 August 2021**

**General Information**

W.H DRIVEWAYS & PATIOS LTD is a private company, limited by shares, registered in England and Wales, registration number 09186426, registration address 20 Quarr Road, Carshalton, Surrey, SM5 1ER

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

## Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

## Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	25% Reducing Balance
Motor Vehicles	25% Reducing Balance

## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2. Average number of employees

Average number of employees during the year was 1 (2020 : 1).

### 3. Tangible fixed assets

Cost or valuation	Computer Equipment	Motor Vehicles	Total
	£	£	£
At 01 September 2020	1,405	3,117	4,522
Additions	-	-	-
Disposals	-	-	-
At 31 August 2021	<u>1,405</u>	<u>3,117</u>	<u>4,522</u>
<b>Depreciation</b>			
At 01 September 2020	588	2,377	2,965
Charge for year	204	185	389
On disposals	-	-	-
At 31 August 2021	<u>792</u>	<u>2,562</u>	<u>3,354</u>
<b>Net book values</b>			
Closing balance as at 31 August 2021	<u>613</u>	<u>555</u>	<u>1,168</u>
Opening balance as at 01 September 2020	<u>790</u>	<u>740</u>	<u>1,530</u>

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.