

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2021  
FOR  
DAN EVANS GROUNDWORKS LIMITED

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FOR THE YEAR ENDED 31ST OCTOBER 2021

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DAN EVANS GROUNDWORKS LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2021

<b>DIRECTOR:</b>	D J Evans
<b>REGISTERED OFFICE:</b>	25 Grosvenor Road Wrexham LL11 1BT
<b>REGISTERED NUMBER:</b>	09252310 (England and Wales)
<b>ACCOUNTANTS:</b>	M. D. Coxey and Co. Limited Chartered Accountants 25 Grosvenor Road Wrexham LL11 1BT
<b>BANKERS:</b>	HSBC Bank plc 17-19 Regent Street Wrexham LL11 1RN

**BALANCE SHEET**  
**31ST OCTOBER 2021**

	Notes	31.10.21 £	£	31.10.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4	-	-	-	-
Tangible assets	5	<u>117,771</u>		<u>90,338</u>	
		117,771		90,338	
<b>CURRENT ASSETS</b>					
Stocks		-		6,723	
Debtors	6	24,122		44,059	
Cash at bank		<u>490,906</u>		<u>394,451</u>	
		515,028		445,233	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>256,626</u>		<u>208,554</u>	
<b>NET CURRENT ASSETS</b>			<u>258,402</u>		<u>236,679</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			376,173		327,017
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>22,377</u>		<u>17,165</u>
<b>NET ASSETS</b>			<u>353,796</u>		<u>309,852</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>353,696</u>		<u>309,752</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>353,796</u>		<u>309,852</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

BALANCE SHEET - continued  
31ST OCTOBER 2021

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 14th February 2022 and were signed by:

D J Evans - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2021

1. **STATUTORY INFORMATION**

Dan Evans Groundworks 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.

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.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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	- 20% on cost
Motor vehicles	- 25% on cost

**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 Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2021

2. **ACCOUNTING POLICIES - continued**

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1st November 2020 and 31st October 2021	<u>135,000</u>
<b>AMORTISATION</b>	
At 1st November 2020 and 31st October 2021	<u>135,000</u>
<b>NET BOOK VALUE</b>	
At 31st October 2021	<u><u>-</u></u>
At 31st October 2020	<u><u>-</u></u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st November 2020	145,034	26,000	171,034
Additions	<u>25,294</u>	<u>32,000</u>	<u>57,294</u>
At 31st October 2021	<u>170,328</u>	<u>58,000</u>	<u>228,328</u>
<b>DEPRECIATION</b>			
At 1st November 2020	61,196	19,500	80,696
Charge for year	<u>23,361</u>	<u>6,500</u>	<u>29,861</u>
At 31st October 2021	<u>84,557</u>	<u>26,000</u>	<u>110,557</u>
<b>NET BOOK VALUE</b>			
At 31st October 2021	<u>85,771</u>	<u>32,000</u>	<u>117,771</u>
At 31st October 2020	<u>83,838</u>	<u>6,500</u>	<u>90,338</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2021

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

	31.10.21	31.10.20
	£	£
Trade debtors	14,239	1,106
Other debtors	2,215	41,603
VAT	6,239	-
Prepayments	1,429	1,350
	<u>24,122</u>	<u>44,059</u>

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

	31.10.21	31.10.20
	£	£
Trade creditors	21,225	1,272
Tax	10,268	12,969
VAT	-	6,608
Directors' current accounts	222,971	185,542
Accrued expenses	2,162	2,163
	<u>256,626</u>	<u>208,554</u>

**8. PROVISIONS FOR LIABILITIES**

	31.10.21	31.10.20
	£	£
Deferred tax		
Accelerated capital allowances	<u>22,377</u>	<u>17,165</u>
		Deferred tax
		£
Balance at 1st November 2020		17,165
Movement in the year due to:-		
changes in tax allowances		5,212
changes in tax rates		
Balance at 31st October 2021		<u>22,377</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:					
Number:	Class:	Nominal value:	31.10.21	31.10.20	
			£	£	
100	Ordinary	£1	<u>100</u>	<u>100</u>	

**10. CAPITAL COMMITMENTS**

	31.10.21	31.10.20
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

**11. RELATED PARTY DISCLOSURES**

During the year, total dividends of £37,000 (2020 - £36,000) were paid to the director .



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2021

12. **ULTIMATE CONTROLLING PARTY**

The controlling party is D J Evans.

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.