

REGISTERED NUMBER: 03841902 (England and Wales)

Blackhurst Construction Limited

Unaudited Financial Statements for the Year Ended 30 September 2024

**Contents of the Financial Statements
for the Year Ended 30 September 2024**

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	4

Blackhurst Construction Limited
Company Information
for the Year Ended 30 September 2024

Directors: Gary Fairhurst
Lorraine Marie Davies

Secretary: Lorraine Marie Davies

Registered office: The Royal Oak
Riley Green
Hoghton
Preston
Lancashire
PR5 0SL

Registered number: 03841902 (England and Wales)

Accountants: Leach Briely
Craven House
32 Lee Lane
Horwich
Bolton
Greater Manchester
BL6 7BY

Statement of Financial Position
30 September 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	4		13,860		18,323
Current assets					
Debtors	5	10,335		12,884	
Cash at bank		<u>19,019</u>		<u>7,541</u>	
		29,354		20,425	
Creditors					
Amounts falling due within one year	6	<u>39,965</u>		<u>36,652</u>	
Net current liabilities			<u>(10,611)</u>		<u>(16,227)</u>
Total assets less current liabilities			3,249		2,096
Provisions for liabilities	7		<u>2,633</u>		<u>3,482</u>
Net assets/(liabilities)			<u>616</u>		<u>(1,386)</u>
Capital and reserves					
Called up share capital	8		100		100
Retained earnings			<u>516</u>		<u>(1,486)</u>
Shareholders' funds			<u>616</u>		<u>(1,386)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

**Statement of Financial Position - continued
30 September 2024**

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 Board of Directors and authorised for issue on 26 June 2025 and were signed on its behalf by:

Gary Fairhurst - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. **Statutory information**

Blackhurst Construction 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 represents the total invoice value, excluding Value Added Tax of civil engineering contracting services provided by the company during the year.

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 reducing balance
Motor vehicles	- 25% on reducing balance

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Financial instruments

The company only enters into basic financial instruments that result in the recognition of the financial assets and liabilities such as trade and other debtors and creditors. These are measured at amortised cost and assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of income and retained earnings.

Taxation

The taxation expense represents the aggregate amount of current tax recognised in the reporting year. Tax is recognised in the statement of income and retained earnings. Current tax is recognised on taxable profit for the current year.

Current tax is measured at the amounts of tax expected to be paid using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

2. Accounting policies - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 4 (2023 - 4) .

4. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Totals £
Cost			
At 1 October 2023 and 30 September 2024	<u>9,250</u>	<u>28,995</u>	<u>38,245</u>
Depreciation			
At 1 October 2023	6,897	13,025	19,922
Charge for year	<u>470</u>	<u>3,993</u>	<u>4,463</u>
At 30 September 2024	<u>7,367</u>	<u>17,018</u>	<u>24,385</u>
Net book value			
At 30 September 2024	<u>1,883</u>	<u>11,977</u>	<u>13,860</u>
At 30 September 2023	<u>2,353</u>	<u>15,970</u>	<u>18,323</u>

5. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	10,063	12,607
Other debtors	<u>272</u>	<u>277</u>
	<u>10,335</u>	<u>12,884</u>

6. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	30	302
Taxation and social security	7,707	4,685
Other creditors	<u>32,228</u>	<u>31,665</u>
	<u>39,965</u>	<u>36,652</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

7.	Provisions for liabilities			2024	2023
				£	£
	Deferred tax			<u>2,633</u>	<u>3,482</u>
					Deferred tax
					£
	Balance at 1 October 2023				3,482
	Credit to Statement of Income and Retained Earnings during year				<u>(849)</u>
	Balance at 30 September 2024				<u>2,633</u>
8.	Called up share capital				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	2024	2023
				£	£
	100	Ordinary	1	<u>100</u>	<u>100</u>

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.