

**REGISTERED NUMBER: 05623663 (England and Wales)**

**1-2 Call Drainage & Groundwork Limited**

**Unaudited Financial Statements**

**for the Year Ended 30 November 2022**

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for the Year Ended 30 November 2022**

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## 1-2 Call Drainage & Groundwork Limited

Company Information  
for the Year Ended 30 November 2022

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**Director:** S Gilboy

**Registered office:** 25 Rhoon Road  
Terrington St Clement  
King's Lynn  
Norfolk  
PE34 4HY

**Registered number:** 05623663 (England and Wales)

**Accountants:** Moore Thompson  
Monica House  
St Augustines Road  
Wisbech  
Cams  
PE13 3AD

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
1-2 Call Drainage & Groundwork Limited**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of financial position. Readers are cautioned that the Income statement and certain other primary statements and the Director's report are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of 1-2 Call Drainage & Groundwork Limited for the year ended 30 November 2022 which comprise the Statement of income and retained earnings, Statement of financial position 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of 1-2 Call Drainage & Groundwork Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of 1-2 Call Drainage & Groundwork Limited and state those matters that we have agreed to state to the director of 1-2 Call Drainage & Groundwork Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than 1-2 Call Drainage & Groundwork Limited and its director for our work or for this report.

It is your duty to ensure that 1-2 Call Drainage & Groundwork Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of 1-2 Call Drainage & Groundwork Limited. You consider that 1-2 Call Drainage & Groundwork Limited 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 financial statements of 1-2 Call Drainage & Groundwork Limited. 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 financial statements.

Moore Thompson  
Monica House  
St Augustines Road  
Wisbech  
Cambs  
PE13 3AD

12 July 2023

**Statement of Financial Position**  
**30 November 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	5		49,623		28,433
<b>Current assets</b>					
Stocks		2,500		2,500	
Debtors	6	43,586		28,246	
Cash at bank		<u>37,831</u>		<u>26,551</u>	
		83,917		57,297	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>42,644</u>		<u>23,278</u>	
<b>Net current assets</b>			<u>41,273</u>		<u>34,019</u>
<b>Total assets less current liabilities</b>			<u>90,896</u>		<u>62,452</u>
<b>Creditors</b>					
Amounts falling due after more than one year	8		(20,244)		(24,847)
<b>Provisions for liabilities</b>			<u>(8,144)</u>		<u>(4,036)</u>
<b>Net assets</b>			<u>62,508</u>		<u>33,569</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Retained earnings			<u>62,408</u>		<u>33,469</u>
			<u>62,508</u>		<u>33,569</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 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.

**Statement of Financial Position - continued**  
**30 November 2022**

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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 12 July 2023 and were signed by:

S Gilboy - Director

**Notes to the Financial Statements  
for the Year Ended 30 November 2022**

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1. **Statutory information**

1-2 Call Drainage & Groundwork 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. **Statement of compliance**

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.

3. **Accounting policies**

**Basis of preparing the financial statements**

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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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 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 statement of financial position 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.

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.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022

## 3. 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.

## 4. Employees and directors

The average number of employees during the year was 3 (2021 - 3).

## 5. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>				
At 1 December 2021	77,172	9,514	20,103	106,789
Additions	-	-	34,500	34,500
At 30 November 2022	<u>77,172</u>	<u>9,514</u>	<u>54,603</u>	<u>141,289</u>
<b>Depreciation</b>				
At 1 December 2021	55,357	7,091	15,908	78,356
Charge for year	3,272	364	9,674	13,310
At 30 November 2022	<u>58,629</u>	<u>7,455</u>	<u>25,582</u>	<u>91,666</u>
<b>Net book value</b>				
At 30 November 2022	<u>18,543</u>	<u>2,059</u>	<u>29,021</u>	<u>49,623</u>
At 30 November 2021	<u>21,815</u>	<u>2,423</u>	<u>4,195</u>	<u>28,433</u>

## 6. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	41,144	26,587
Tax	1,341	-
Prepayments	1,101	1,659
	<u>43,586</u>	<u>28,246</u>

## 7. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	1,970	1,921
Hire purchase contracts	5,678	973
Tax	-	1,732
Social security and other taxes	1,815	1,743
VAT	14,502	13,613
Other creditors	250	304
Directors' loan accounts	16,236	-
Accrued expenses	2,193	2,992
	<u>42,644</u>	<u>23,278</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022

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8. **Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Bank loans - 1-2 years	2,020	1,970
Bank loans - 2-5 years	3,303	5,323
Hire purchase contracts	14,921	1,110
Directors' loan accounts	-	16,444
	<u>20,244</u>	<u>24,847</u>

9. **Related party disclosures**

A Director has made a loan to the company. the amount owed to the director at the year end was £16,236 (2021: £16,444). The loan is unsecured and interest free.

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.