

Company registration number: **07824161**

Lewis Engineering Services Ltd
Unaudited Filleted Financial Statements for the
year ended
30 June 2025

Lewis Engineering Services Ltd

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	5	183,900	55,842
CURRENT ASSETS			
Stocks		-	500
Debtors	6	3,432	4,756
Cash at bank and in hand		15,762	44,383
		<hr/>	<hr/>
		19,194	49,639
Creditors: amounts falling due within one year	7	(123,482)	(48,769)
		<hr/>	<hr/>
Net current (liabilities)/assets		(104,288)	870
		<hr/>	<hr/>
Total assets less current liabilities		79,612	56,712
Creditors: amounts falling due after more than one year	8	(34,551)	(42,349)
Provisions for liabilities		(9,235)	(10,610)
		<hr/>	<hr/>
Net assets		35,826	3,753
		<hr/> <hr/>	<hr/> <hr/>
CAPITAL AND RESERVES			
Called up share capital		100	100
Profit and loss account		35,726	3,653
		<hr/>	<hr/>
Shareholders funds		35,826	3,753
		<hr/> <hr/>	<hr/> <hr/>

For the year ending 30 June 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 income statement has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 15 December 2025, and are signed on behalf of the board by:

Mr M C Lewis

Director

Company registration number: 07824161

Lewis Engineering Services Ltd

Notes to the Financial Statements

Year ended 30 June 2025

1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 29 Golf Course Lane, Waltham, Grimsby, North East Lincolnshire, DN37 0JN, United Kingdom.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

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

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent

accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	20% straight line
Plant and machinery	20% straight line
Office equipment	25% straight line
Fixtures and fittings	10% straight line

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured on an undiscounted basis at the tax rates that would apply in the periods in which timing differences are expected to reverse, based on tax rates and laws enacted at the statement of financial position date.

4 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 3 (2024: 3.00).

5 TANGIBLE ASSETS

Land and buildings	Plant and machinery etc.	Total
£	£	£

COST			
At 1 July 2024	767	86,779	87,546
Additions	135,293	23,327	158,620
Disposals	(767)	(13,380)	(14,147)
At 30 June 2025	135,293	96,726	232,019

DEPRECIATION			
At 1 July 2024	192	31,512	31,704
Charge	-	17,723	17,723
Disposals	(192)	(1,116)	(1,308)
At 30 June 2025	-	48,119	48,119

CARRYING AMOUNT			
At 30 June 2025	135,293	48,607	183,900
At 30 June 2024	575	55,267	55,842

6 DEBTORS

	2025	2024
	£	£
Trade debtors	3,432	612
Other debtors	-	4,144
	3,432	4,756

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	3,344
Taxation and social security	22,700	23,513
Other creditors	100,782	21,912
	123,482	48,769

8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	34,551	42,349

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.