

**Company registration number: 04941708**

**A T Hewitson Fabrication Limited**

**Unaudited filleted abridged financial statements**

**31 December 2023**

# **A T Hewitson Fabrication Limited**

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A T Hewitson Fabrication Limited

Directors and other information

Director	Mr Andrew Thomas Hewitson
Secretary	Eloise Jane Hewitson
Company number	04941708
Registered office	900 Thornton Road
	Fairweather Green
	Bradford
	West Yorkshire
	BD8 0JG
Business address	900 Thornton Road
	Fairweather Green
	Bradford
	West Yorkshire
	BD8 0JG
Accountants	Bostocks Boyce Welch
	The Counting House
	Wade House Road
	Shelf
	Halifax
	HX3 7PB

**A T Hewitson Fabrication Limited****Abridged statement of financial position****31 December 2023**

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5	24,868		33,157	
			24,868		33,157
<b>Current assets</b>					
Stocks		1,550		1,255	
Debtors		153,542		40,011	
Cash at bank and in hand		456,262		411,112	
		611,354		452,378	
<b>Creditors: amounts falling due within one year</b>		( 122,233)		( 75,516)	
<b>Net current assets</b>			489,121		376,862
<b>Total assets less current liabilities</b>			513,989		410,019
<b>Provisions for liabilities</b>			( 1,961)		( 1,961)
<b>Net assets</b>			512,028		408,058
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss account			512,026		408,056
<b>Shareholders funds</b>			512,028		408,058

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges 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 and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 31 December 2023 in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements were approved by the board of directors and authorised for issue on 16 September 2024 , and are signed on behalf of the board by:

Mr Andrew Thomas Hewitson

Director

Company registration number: 04941708

A T Hewitson Fabrication Limited

Statement of changes in equity

Year ended 31 December 2023

	Called up share capital	Profit and loss account	<b>Total</b>
	£	£	£
<b>At 1 January 2022</b>	2	351,949	351,951
Profit for the year		56,107	56,107
<b>Total comprehensive income for the year</b>	-	56,107	56,107
<b>At 31 December 2022 and 1 January 2023</b>	2	408,056	408,058
Profit for the year		103,970	103,970
<b>Total comprehensive income for the year</b>	-	103,970	103,970
<b>At 31 December 2023</b>	2	512,026	512,028

# **A T Hewitson Fabrication Limited**

## **Notes to the financial statements**

**Year ended 31 December 2023**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 900 Thornton Road, Fairweather Green, Bradford, West Yorkshire, BD8 0JG.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in 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 financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

#### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the 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.

## **Tangible assets**

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts 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, except to the extent 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 in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## **Depreciation**

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

Plant and machinery	-	25 %	reducing balance
Fittings fixtures and equipment	-	25 %	reducing balance
Motor vehicles	-	25 %	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## **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.

## **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

## **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 3 (2022: 3 ).



5. Tangible assets

	£
Cost	
At 1 January 2023 and 31 December 2023	125,960
Depreciation	
At 1 January 2023	92,803
Charge for the year	8,289
At 31 December 2023	101,092
Carrying amount	
At 31 December 2023	24,868
At 31 December 2022	33,157

