

Financial Statements for the Period 1 June 2022 to 31 December 2022

for

HGC Engineering Ltd

Contents of the Financial Statements
for the Period 1 June 2022 to 31 December 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

HGC Engineering Ltd
Company Information
for the Period 1 June 2022 to 31 December 2022

DIRECTOR: L F Garcia Iglesias

REGISTERED OFFICE: Building 7
Hawker Business Park, Melton Road
Burton On The Wolds
Loughborough
Leicestershire
LE12 5TH

REGISTERED NUMBER: 13281717 (England and Wales)

AUDITORS: Torr Waterfield Limited
Statutory Auditor
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

HGC Engineering Ltd (Registered number: 13281717)

Balance Sheet
31 December 2022

	Notes	31.12.22 £	31.5.22 £
CURRENT ASSETS			
Debtors	4	-	58
Cash at bank		<u>1,586</u>	<u>1,729</u>
		1,586	1,787
CREDITORS			
Amounts falling due within one year	5	<u>(1,412)</u>	<u>(1,583)</u>
NET CURRENT ASSETS		<u>174</u>	<u>204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>174</u>	<u>204</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>74</u>	<u>104</u>
		<u>174</u>	<u>204</u>

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 29 September 2023 and were signed by:

L F Garcia Iglesias - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 1 June 2022 to 31 December 2022

1. STATUTORY INFORMATION

HGC Engineering Ltd 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 account year end was changed from 31 May to 31 December in order to bring the financial statements reporting in line with the group. As a result of this the financial statements are for a 7 month period to 31 December 2022 and as such the results are not comparable with the previous period.

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

Taxation

Taxation for the period 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 balance sheet date.

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 period 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.

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 period was 2 (2022 - 7).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.5.22
	£	£
Other debtors	-	58

Notes to the Financial Statements - continued
for the Period 1 June 2022 to 31 December 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.5.22
	£	£
Taxation and social security	-	83
Other creditors	1,412	1,500
	<u>1,412</u>	<u>1,583</u>

Included within other creditors are accruals of £nil (2022: £1,500).

6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Mark Andrew Torr FCCA (Senior Statutory Auditor)
for and on behalf of Torr Waterfield Limited

7. ULTIMATE CONTROLLING PARTY

The company is a wholly owned subsidiary of Henry Gaze Holdings Limited, of which the ultimate parent company is Vinci S.A.

The parent undertaking of the smallest and largest group for which consolidated accounts are prepared is Vinci S.A. Consolidated accounts are available from Vinci S.A, C/O Vinci S.A, 1973 Avenue De La Défense, 92000 Nanterre, France.

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.