

**LEWELL BUILD LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**LEWELL BUILD LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2023**

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**LEWELL BUILD LIMITED**  
**Balance Sheet**  
**As At 31 March 2023**

**Registered number:** 9508742

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	220,876		172,300	
Cash at bank and in hand		9,701		42,972	
		<u>230,577</u>		<u>215,272</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<u>(280,230 )</u>		<u>(273,863 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(49,653 )</u>		<u>(58,591 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(49,653 )</u>		<u>(58,591 )</u>
<b>NET LIABILITIES</b>			<u>(49,653 )</u>		<u>(58,591 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			<u>(49,753 )</u>		<u>(58,691 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(49,653)</u>		<u>(58,591)</u>

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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A James

Director

14 December 2023

The notes on pages 2 to 3 form part of these financial statements.

**LEWELL BUILD LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2023**

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**1. General Information**

LEWELL BUILD LIMITED Registered number 9508742 is a limited by shares company incorporated in England & Wales. The Registered Office is 4 St Michael Close, Creech St Michael, Taunton, Somerset, TA3 5DR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**2.4. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was:

	<b>2023</b>	<b>2022</b>
Office and administration	2	2
	2	2

**4. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	18,576	-
Other debtors	202,300	172,300
	220,876	172,300

**LEWELL BUILD LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2023**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	16,909	10,542
Amounts owed to related parties	263,321	263,321
	<u>280,230</u>	<u>273,863</u>

**6. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**7. Ultimate Controlling Party**

The company's ultimate controlling party is A D James by virtue of his ownership of 80% of the issued share capital in the company.

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.