

**CLIFFE BUILDERS LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**CLIFFE BUILDERS LTD**  
**UNAUDITED ACCOUNTS**  
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**CLIFFE BUILDERS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>Directors</b>	Mr Richard Cliffe Mr Philip Cliffe
<b>Company Number</b>	08550764 (England and Wales)
<b>Registered Office</b>	105 Watkinson Road Halifax HX2 9BZ
<b>Accountants</b>	Sigma Chartered Accountants J O Hunter House 409 Bradford Road Huddersfield West Yorkshire HD2 2RB

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE  
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF CLIFFE BUILDERS LTD  
FOR THE YEAR ENDED 31 MAY 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cliffe Builders Ltd for the year ended 31 May 2023 as set out on pages 5 - 7 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 at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 7/16 as detailed at [icaew.com/compilation](https://www.icaew.com/compilation).

Sigma Chartered Accountants  
Chartered Accountants

J O Hunter House  
409 Bradford Road  
Huddersfield  
West Yorkshire  
HD2 2RB

10 January 2024

**CLIFFE BUILDERS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	4	10,000	11,000
Tangible assets	5	5,017	-
		15,017	11,000
<b>Current assets</b>			
Inventories		12,840	1,750
Debtors		43,312	47,230
Cash at bank and in hand		187,084	161,737
		243,236	210,717
<b>Creditors: amounts falling due within one year</b>		(109,095)	(42,808)
<b>Net current assets</b>		134,141	167,909
<b>Total assets less current liabilities</b>		149,158	178,909
<b>Creditors: amounts falling due after more than one year</b>		(33,203)	(42,890)
<b>Net assets</b>		115,955	136,019
<b>Capital and reserves</b>		20	20
Called up share capital		115,935	135,999
Profit and loss account		115,955	136,019
<b>Shareholders' funds</b>		115,955	136,019

For the year ending 31 May 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 10 January 2024 and were signed on its behalf by

Mr Richard Cliffe  
Director

Company Registration No. 08550764

**CLIFFE BUILDERS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**1 Statutory information**

Cliffe Builders Ltd is a private company, limited by shares, registered in England and Wales, registration number 08550764. The registered office is 105 Watkinson Road, Halifax, HX2 9BZ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% on cost.
Motor vehicles	25% on cost.
Fixtures & fittings	25% on cost.
Computer equipment	25% on cost.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of twenty years.

**CLIFFE BUILDERS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>4 Intangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 June 2022	20,000
At 31 May 2023	20,000
<b>Amortisation</b>	
At 1 June 2022	9,000
Charge for the year	1,000
At 31 May 2023	10,000
<b>Net book value</b>	
At 31 May 2023	10,000
At 31 May 2022	11,000
<b>5 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 June 2022	21,134
Additions	6,689
At 31 May 2023	27,823
<b>Depreciation</b>	
At 1 June 2022	21,134
Charge for the year	1,672
At 31 May 2023	22,806
<b>Net book value</b>	
At 31 May 2023	5,017

**6 Average number of employees**

During the year the average number of employees was 0 (2022: 0).

