

**CLIFFE BUILDERS LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2021**

**CLIFFE BUILDERS LTD**  
**UNAUDITED ACCOUNTS**  
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**CLIFFE BUILDERS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2021**

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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

**CLIFFE BUILDERS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	12,000	13,000
<b>Current assets</b>			
Inventories		1,500	8,000
Debtors		61,477	39,864
Cash at bank and in hand		186,503	49,964
		<u>249,480</u>	<u>97,828</u>
<b>Creditors: amounts falling due within one year</b>		(44,450)	(26,726)
<b>Net current assets</b>		<u>205,030</u>	<u>71,102</u>
<b>Total assets less current liabilities</b>		217,030	84,102
<b>Creditors: amounts falling due after more than one year</b>		(50,000)	-
<b>Net assets</b>		<u>167,030</u>	<u>84,102</u>
<b>Capital and reserves</b>			
Called up share capital		20	20
Profit and loss account		167,010	84,082
<b>Shareholders' funds</b>		<u>167,030</u>	<u>84,102</u>

For the year ending 31 May 2021 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 7 February 2022 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 2021**

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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.

***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.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**CLIFFE BUILDERS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

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<b>4 Intangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 June 2020	20,000
At 31 May 2021	20,000
<b>Amortisation</b>	
At 1 June 2020	7,000
Charge for the year	1,000
At 31 May 2021	8,000
<b>Net book value</b>	
At 31 May 2021	12,000
At 31 May 2020	13,000
<b>5 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 June 2020	21,134
At 31 May 2021	21,134
<b>Depreciation</b>	
At 1 June 2020	21,134
At 31 May 2021	21,134
<b>Net book value</b>	
At 31 May 2021	-

**6 Average number of employees**

During the year the average number of employees was 2 (2020: 2).

