

REGISTERED NUMBER: 02580900 (England and Wales)

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**STRATEGIC REPORT, REPORT OF THE DIRECTORS AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

THURSDAY



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30/10/2025

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COMPANIES HOUSE

Michael Dufty Partnership Limited  
Statutory Auditors  
59-61 Charlotte Street  
St Pauls Square  
Birmingham  
West Midlands  
B3 1PX

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

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for the Year Ended 30 April 2025**

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**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**COMPANY INFORMATION  
for the Year Ended 30 April 2025**

**DIRECTORS:**

B A Adams  
S J Cutler  
R J Mottram  
P Davenport  
Mrs L Smith  
B A Cartwright  
M McQuillan

**SECRETARY:**

Mrs L Smith

**REGISTERED OFFICE:**

61 Charlotte Street  
St. Pauls Square  
Birmingham  
West Midlands  
B3 1PX

**BUSINESS ADDRESS:**

Coombs Road  
Halesowen  
West Midlands  
B62 8AE

**REGISTERED NUMBER:**

02580900 (England and Wales)

**AUDITORS:**

Michael Dufty Partnership Limited  
Statutory Auditors  
59-61 Charlotte Street  
St Pauls Square  
Birmingham  
West Midlands  
B3 1PX

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**STRATEGIC REPORT  
for the Year Ended 30 April 2025**

The directors present their strategic report for the year ended 30 April 2025.

**REVIEW OF BUSINESS**

The directors consider the key performance indicators of the company to be turnover, gross profit and profit before taxation. Although targets for the reporting year were achieved the current year will be challenging, but there are opportunities that will arise for the company.

Turnover for the year ended 30 April 2025 increased from £81.26 million to £99.14 million. The gross margin has reduced slightly to 9.5% (2024 - 10.7%) and the company continues to generate significant levels of gross profits.

The company continues to make significant net profit before tax and dividends and achieved a figure of £3.37m for the year.

The company's shareholders' funds have increased from £8.41 million as at 30 April 2024 to £9.12 million in 2025. The strength of the company's balance sheet is seen as key to the securing of new work.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The company faces a number of risk and uncertainties that may have an impact of its operation or future performance.

The board and management have overall responsibility for risk management and internal control systems. It is important that the board effectively manage risk and opportunities in seeking to achieve the company's objectives.

The risks and uncertainties described below represent those which the directors consider to be most significant in achieving the company's objectives.

- UK economic conditions, the continuing difficult trading conditions could have a detrimental impact on the business.
- Health and safety law, any transgressions could lead to injury to clients or employees, reputational damage, fines and potentially costly compliance procedures. Our aim is to provide a working environment that is free from harm by creating a positive safety culture ensuring the well being of all parties.

Whilst uncertainty still remains with the wider economic outlook, the company is in a strong position and has continued to trade successfully, its resilience supported by a healthy order book. The directors are confident that it has the necessary financial and human resources available to prosper. The board of directors remain confident that the resilience of the business and its proven track record will result in sustained profitability

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**STRATEGIC REPORT  
for the Year Ended 30 April 2025**

**SECTION 172(1) STATEMENT**

The revised UK Corporate Governance Code ('2018 Code') was published in July 2018 and applies to accounting periods beginning on or after January 1, 2019. The Companies (Miscellaneous Reporting) Regulations 2018 ('2018 MRR') require Directors to explain how they considered the interests of key stakeholders and the broader matters set out in section 172(1) (A) to (F) of the Companies Act 2006 ('S172') when performing their duty to promote the success of the Company under S172. This includes considering the interest of other stakeholders which will have an impact on the long-term success of the company. The Board welcomes the direction of the UK Financial Reporting Council (the 'FRC'). This S172 statement, explains how A. & H. Construction and Developments Plc Directors:

- 1) have engaged with employees, suppliers, customers and others; and
- 2) have had regard to employee interests, the need to foster the company's business relationships with suppliers, customers and other, and the effect of that regards, including on the principal decisions taken by the company during the financial year.

The S172 statement focuses on matters of strategic importance to A. & H. Construction and Development Plc, and the level of information disclosed is consistent with the size and the complexity of the business.

**General confirmation of Directors' duties**

When making decisions, each Director ensures that he acts in the way he considers, in good faith, would most likely promote the Company's success for the benefit of its members as a whole, and in doing so have regard (among other matters) to:

**S172(1) (A) "The likely consequences of any decision in the long term"**

The Directors understand the business and the evolving environment in which we operate, including the challenges of delivering high quality projects within budget cost plan. The strategy set by the Board is intended to strengthen our position as a leading construction company while keeping safety and social responsibility fundamental to our business approach.

**S172(1) (B) "The interests of the company's employees"**

The Directors recognise that A&H Construction employees are fundamental and core to our business and delivery of our strategic ambitions. The success of our business depends on attracting, retaining and motivating employees. From ensuring that we remain a responsible employer, from pay and benefits to our health, safety and workplace environment, the Directors factor the implications of decisions on employees and the wider workforce, where relevant and feasible.

**S172(1) (C) "The need to foster the company's business relationships with suppliers, customers and others"**

Delivering our strategy requires strong mutually beneficial relationships with customers and suppliers. A&H Construction seeks the promotion and application of certain general principles in such relationships. The ability to promote these principles effectively is an important factor in the decision to enter into or remain in such relationships, which are reviewed and approved by the Board periodically. The Board also reviews and approves A&H Construction approach to suppliers. The businesses continuously assess the priorities related to customers and those with whom we do business, and the Board engages with the businesses on these topics.

**S172(1) (D) "The impact of the company's operations on the community and the environment"**

This aspect is inherent in our strategic ambitions, most notably a review of the significant effects of a development on the environment. The review covers the direct effects and any indirect, secondary, cumulative, short, medium and long-term, permanent and temporary, positive and negative effects of the development.

**S172(1) (E) "The desirability of the company maintaining a reputation for high standards of business conduct"**

The Board periodically reviews and approves its business frameworks to ensure that its high standards are maintained both within A&H Construction and the business relationships we maintain. This, complemented by the ways the Board is informed and monitors compliance with relevant governance standards help assure its decisions are taken and that A&H Construction acts in a way that promote high standards of business conduct.

**S172(1) (F) "The need to act fairly as between members of the company"**

After weighing up all relevant factors, the Directors consider which course of action best enables delivery of our strategy through the long-term, taking into consideration the impact on stakeholders. In doing so, our Directors act fairly as between the Company's members but are not required to balance the Company's interest with those of other stakeholders, and this can sometimes mean that certain stakeholder interests may not be fully aligned.

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**STRATEGIC REPORT  
for the Year Ended 30 April 2025**

**EMPLOYEES**

The company is fortunate to have a dedicated and loyal work force whose continuing support and hard work has once again helped to strengthen the business.

**SUPPLIER PAYMENT POLICY**

The group agrees terms and conditions for its business transactions with suppliers before orders are placed. Payments are then made in accordance with these obligations.

The year end trade creditors expressed as a number of days was 42 (2024: 22).

**STRATEGIC PRIORITIES**

The board and management of A. & H. Construction & Developments Plc are committed to continue to deliver the reliable, responsible performance which the company has enjoyed over recent years.

**OUTLOOK**

The company currently has a good order book despite operating in a difficult market. The board are clear about the priorities required for continued development of the business in both the medium and long term and have the proven management capability to deliver.

**GOING CONCERN**

The directors continue to adopt the going concern basis in preparing the company's financial statements.

The company and the group remains profitable with the group improving its net asset base through ongoing profits and maintaining high levels of retained reserves within the group.

The directors are confident that the current level of order book and its long history of profitability along with its cash reserves will ensure the business is able to continue trading profitably for the foreseeable future.

**ON BEHALF OF THE BOARD:**

  
.....  
Mrs L Smith - Secretary

Date: 21/10/25.....

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**REPORT OF THE DIRECTORS  
for the Year Ended 30 April 2025**

The directors present their report with the financial statements of the company for the year ended 30 April 2025.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of building and maintenance work.

**DIVIDENDS**

An interim dividend was paid during the year at a rate of £36.30 per share on the ordinary shares. The directors recommend that no final dividend be paid on these shares.

An Interim dividend was not paid on the A preference £1 shares. The directors recommend that no final dividend be paid on these shares.

An Interim dividend was not paid on the B preference £1 shares. The directors recommend that no final dividend be paid on these shares.

The total distribution of dividends for the year ended 30 April 2025 was £1,815,000.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 May 2024 to the date of this report.

B A Adams  
S J Cutler  
R J Mottram  
P Davenport  
Mrs L Smith

Other changes in directors holding office are as follows:

B A Cartwright and M McQuillan were appointed as directors after 30 April 2025 but prior to the date of this report.

**POLITICAL DONATIONS AND EXPENDITURE**

During the year the company paid charitable donations of £1,000 (2024 £4,000).

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**REPORT OF THE DIRECTORS  
for the Year Ended 30 April 2025**

**ENVIRONMENT**

The company has used the control approach, whereby the company accounts for 100 percent of the GHG emission (and energy) over which it has control. The report is at group level and includes information of subsidiaries.

The company records information on its Electricity, Fuel, Transport and Water usage across its sites. Emissions calculated as kWh / (tCO<sub>2</sub>e) tonnes of carbon dioxide equivalent using Conversion factors listed from the UK Government GHG Conversion Factors for Company Reporting for each of Scope 1, 2 & 3.

We are unable to identify to the full extent Scope 3 emissions outreaching along our supply chain and end uses of the premises constructed.

		2025	2024
Total energy consumption in kWh		3,581,482	2,908,900
		tCO <sub>2</sub> e	tCO <sub>2</sub> e
Scope 1	Direct gas	2.63	2.64
	Petrol/diesel	811.79	603.97
Scope 2	Electricity	18.62	39.12
Scope 3	Emission from business travel	55.10	61.27
	Water	0.14	0.14
		888.28	707.13
Emission intensity	tCO <sub>2</sub> e per £1 million of turnover	8.96	8.70

We have taken the following measures to improve energy efficiency:

- We are now adding hybrid vehicles to our company car fleet.
- Electric vehicle charging points have been installed at our offices to enable a wider use of hybrid and electric vehicles.
- Motion detector sensors have been installed in the offices to only switch on lights when the area is in use.
- We continue to investigate modern methods of construction in order to further reduce the carbon footprint of our construction projects.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**REPORT OF THE DIRECTORS  
for the Year Ended 30 April 2025**

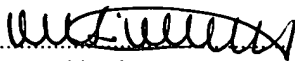
**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Michael Dufty Partnership Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**



.....  
Mrs L Smith - Secretary

Date: 21/10/25.....

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**Opinion**

We have audited the financial statements of A. & H. Construction and Developments Plc (the 'company') for the year ended 30 April 2025 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 April 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page six, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which they operate;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and taxation legislation; and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and considering available audit information.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions; and
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims.

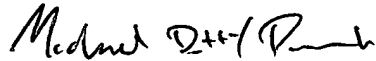
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC**

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert MacLaren ACA FCCA (Senior Statutory Auditor)  
for and on behalf of Michael Dufty Partnership Limited  
Statutory Auditors  
59-61 Charlotte Street  
St Pauls Square  
Birmingham  
West Midlands  
B3 1PX

Date: 21/10/15

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**INCOME STATEMENT  
for the Year Ended 30 April 2025**

	Notes	30/4/25 £	30/4/24 £
<b>TURNOVER</b>		99,141,749	81,264,346
Cost of sales		89,691,368	72,555,343
<b>GROSS PROFIT</b>		<u>9,450,381</u>	<u>8,709,003</u>
Administrative expenses		6,220,813	5,374,380
		<u>3,229,568</u>	<u>3,334,623</u>
Other operating income		1,500	1,500
<b>OPERATING PROFIT</b>	5	<u>3,231,068</u>	<u>3,336,123</u>
Interest receivable and similar income		136,534	119,521
<b>PROFIT BEFORE TAXATION</b>		<u>3,367,602</u>	<u>3,455,644</u>
Tax on profit	6	844,546	867,319
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>2,523,056</u></u>	<u><u>2,588,325</u></u>

The notes form part of these financial statements

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**BALANCE SHEET  
30 April 2025**

		30/4/25		30/4/24	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		275,221		267,732
<b>CURRENT ASSETS</b>					
Stocks	9	953,810		-	
Debtors	10	29,786,910		19,558,203	
Cash at bank		7,753,914		2,539,083	
		38,494,634		22,097,286	
<b>CREDITORS</b>					
Amounts falling due within one year	11	29,632,991		13,941,985	
<b>NET CURRENT ASSETS</b>			8,861,643		8,155,301
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			9,136,864		8,423,033
<b>PROVISIONS FOR LIABILITIES</b>	12		20,750		14,975
<b>NET ASSETS</b>			9,116,114		8,408,058
<b>CAPITAL AND RESERVES</b>					
Called up share capital	13		52,000		52,000
Retained earnings	14		9,064,114		8,356,058
<b>SHAREHOLDERS' FUNDS</b>			9,116,114		8,408,058

The financial statements were approved by the Board of Directors and authorised for issue on 21/10/2025 and were signed on its behalf by:



.....  
B A Adams - Director

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**STATEMENT OF CHANGES IN EQUITY  
for the Year Ended 30 April 2025**

	Called up share capital £	Retained earnings £	Total equity £
<b>Balance at 1 May 2023</b>	52,000	7,767,733	7,819,733
<b>Changes in equity</b>			
Dividends	-	(2,000,000)	(2,000,000)
Total comprehensive income	-	2,588,325	2,588,325
	<hr/>	<hr/>	<hr/>
<b>Balance at 30 April 2024</b>	52,000	8,356,058	8,408,058
	<hr/>	<hr/>	<hr/>
<b>Changes in equity</b>			
Dividends	-	(1,815,000)	(1,815,000)
Total comprehensive income	-	2,523,056	2,523,056
	<hr/>	<hr/>	<hr/>
<b>Balance at 30 April 2025</b>	52,000	9,064,114	9,116,114
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 April 2025**

**1. STATUTORY INFORMATION**

A. & H. Construction and Developments Plc is a public 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 presentation currency of the financial statements is the Pound Sterling (£).

**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" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial Reporting Standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Stocks**

Land and properties held for resale or development are included in stock at the lower of cost and estimated selling price less costs to complete and sell. Cost includes the purchase price of the land or property and any directly attributable expenditure incurred in bringing it to its current condition and location, including professional fees, development costs, and financing costs where capitalisation criteria are met. No element of profit is recognised until the point of legal completion of a sale. Where the net realisable value is lower than cost, a provision is made for the impairment.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 year 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.

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**Turnover and revenue recognition**

Turnover comprises the fair value of the consideration received or receivable, net of value added tax.

Turnover is recognised as follows:

Where the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date. This is normally measured by surveys of work performed to date. Variations in contract work, claims and incentive payments are included to the extent that it is probable that they will result in revenue and they are capable of being reliably measured.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

The amount due from customers for contract work is shown as debtors

The amount due comprises costs incurred plus recognised profits less sum of recognised losses.

**Going concern**

These financial statements have been prepared on a going concern basis. The directors anticipate that the company will continue to be profitable in the forthcoming period and in the foreseeable future.

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In preparing these financial statements, the directors have had to make the following judgments:

**Long term contracts**

Recognition of turnover and profit on long term contracts requires management judgement regarding the anticipated final outcome of individual contracts and of the proportion of works completed at the year end date.

The value of work completed and the respective revenue income at the year end date is assessed by undertaking surveys and completing valuations of all live projects.

Regular management reviews of contract progress include a comparison of internal valuations to the applications for payment. Any material variances are investigated and updates made where appropriate.

**Provisions**

Provisions are made for the estimated probable cashflow associated with obligations under loss making contracts or defects arising on completed contract in the defects liability period. Judgement is required in assessing the contractual or constructive obligation at the balance sheet date and in preparing estimates of costs to complete the related works.

**Recoverability of debtors**

The recoverability of debtor balances, including retentions can be uncertain and can depend on a number of factors which may affect repayment conditions and could lead to possible impairment. The company assesses the recoverability of debtors based on historical experience of losses and recognise impairments where there is objective evidence of a loss having incurred, with reference to the financial position and performance of the counterpart amongst other factors.

**4. EMPLOYEES AND DIRECTORS**

	30/4/25	30/4/24
	£	£
Wages and salaries	5,902,468	5,024,090
Social security costs	776,269	604,097
Other pension costs	166,446	130,666
	<u>6,845,183</u>	<u>5,758,853</u>

The average number of employees during the year was as follows:

	30/4/25	30/4/24
Production staff	27	28
Office and management	30	33
	<u>57</u>	<u>61</u>

	30/4/25	30/4/24
	£	£
Directors' remuneration	2,598,971	1,563,174
Directors' pension contributions to money purchase schemes	43,752	46,132
	<u>2,642,723</u>	<u>1,609,306</u>

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**4. EMPLOYEES AND DIRECTORS - continued**

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	4	4
	<u>          </u>	<u>          </u>

Information regarding the highest paid director is as follows:

	30/4/25	30/4/24
	£	£
Emoluments etc	1,213,053	352,600
Pension contributions to money purchase schemes	15,912	15,912
	<u>          </u>	<u>          </u>

**5. OPERATING PROFIT**

The operating profit is stated after charging/(crediting):

	30/4/25	30/4/24
	£	£
Plant hire	1,429,364	1,842,079
Other operating leases	5,736	4,240
Depreciation - owned assets	147,135	159,031
Profit on disposal of fixed assets	-	(13,000)
Auditors' remuneration	20,000	20,000
Operating leases - land and buildings	22,000	22,000
Auditors remuneration non-audit	16,227	15,833
	<u>          </u>	<u>          </u>

**6. TAXATION**

**Analysis of the tax charge**

The tax charge on the profit for the year was as follows:

	30/4/25	30/4/24
	£	£
Current tax:		
UK corporation tax	838,771	883,928
Deferred tax	5,775	(16,609)
	<u>          </u>	<u>          </u>
Tax on profit	844,546	867,319
	<u>          </u>	<u>          </u>

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**6. TAXATION - continued**

**Reconciliation of total tax charge included in profit and loss**

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	30/4/25 £	30/4/24 £
Profit before tax	3,367,602	3,455,644
Profit multiplied by the standard rate of corporation tax in the UK of 25% (2024 - 25%)	841,901	863,911
Effects of:		
Expenses not deductible for tax purposes	2,645	3,408
<b>Total tax charge</b>	<b>844,546</b>	<b>867,319</b>

**7. DIVIDENDS**

	30/4/25 £	30/4/24 £
Ordinary shares of £1 each		
Interim - ordinary shares	1,815,000	2,000,000

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 May 2024	446,549	317,543	1,188,439	1,952,531
Additions	-	11,775	142,849	154,624
At 30 April 2025	446,549	329,318	1,331,288	2,107,155
<b>DEPRECIATION</b>				
At 1 May 2024	399,342	310,212	975,245	1,684,799
Charge for year	25,750	4,767	116,618	147,135
At 30 April 2025	425,092	314,979	1,091,863	1,831,934
<b>NET BOOK VALUE</b>				
At 30 April 2025	21,457	14,339	239,425	275,221
At 30 April 2024	47,207	7,331	213,194	267,732

**9. STOCKS**

	30/4/25 £	30/4/24 £
Work-in-progress	953,810	-

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/4/25	30/4/24
	£	£
Trade debtors	15,762,530	10,179,775
Amounts recoverable on contract	7,864,667	3,088,685
Owed by group undertakings	5,674,950	5,673,993
Owed by related parties	7,901	3,710
Prepayments	476,862	612,040
	<u>29,786,910</u>	<u>19,558,203</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/4/25	30/4/24
	£	£
Trade creditors	22,490,481	10,920,552
Corporation tax	401,293	19,926
Social security and other taxes	4,021,705	262,432
Accrued expenses	2,719,512	2,739,075
	<u>29,632,991</u>	<u>13,941,985</u>

**12. PROVISIONS FOR LIABILITIES**

	30/4/25	30/4/24
	£	£
Deferred tax	<u>20,750</u>	<u>14,975</u>
		Deferred tax
		£
Balance at 1 May 2024		14,975
Charge to Income Statement during year		<u>5,775</u>
Balance at 30 April 2025		<u><u>20,750</u></u>

**13. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			30/4/25	30/4/24
Number:	Class:	Nominal value:	£	£
50,000	Ordinary	£1	50,000	50,000
1,000	A Preference	£1	1,000	1,000
1,000	B Preference	£1	1,000	1,000
			<u>52,000</u>	<u>52,000</u>

The ordinary shares carry the voting rights and the right to participate in a dividend. The A and B preference shares carry no voting rights, have the right to participate in a dividend and rank prior to the ordinary shares if the company is subject to any winding up procedures.

**A. & H. CONSTRUCTION AND DEVELOPMENTS  
PLC (REGISTERED NUMBER: 02580900)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2025**

**14. RESERVES**

	Retained earnings £
At 1 May 2024	8,356,058
Profit for the year	2,523,056
Dividends	(1,815,000)
	9,064,114
At 30 April 2025	9,064,114

**15. ULTIMATE PARENT COMPANY**

The company is a wholly owned subsidiary of A&H Construction and Developments (Holdings) Limited, a company registered in England.

The largest and smallest group in which the results are consolidated is that headed by A&H Construction and Developments (Holdings) Limited and consolidated accounts are available to the public and may be obtained from Companies House, Cardiff, CF14 3UZ.

**16. CONTINGENT LIABILITIES**

The parent company and group subsidiary companies have entered into financial guarantees and counter indemnities in respect of bank and performance bonds issued on behalf of the group undertakings in the normal course of the business.

Disputes arise in the normal course of business, some of which can lead to litigation or arbitration procedures. The group takes legal advice as to the likelihood of success of claims and action. No provision is made where the directors consider, based on that advice, that the action is unlikely to succeed or that the group cannot make a sufficiently reliable estimate of the potential obligation. Provisions are made where the directors and legal advisers consider that potential claims have a probable outcome that results in a future liability.

**17. RELATED PARTY DISCLOSURES**

The company is exempt from disclosing inter-group transactions and balances in accordance with Financial Reporting Standard 102 Section 33.1A.

**18. ULTIMATE CONTROLLING PARTY**

The company was controlled throughout the current and previous year by a director, B A Adams.