

**A. & P. BUILDERS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

A. & P. Builders Limited
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A. & P. Builders Limited
Balance Sheet
As At 31 March 2025

Registered number: 4106939

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		24,417		35,926
			24,417		35,926
CURRENT ASSETS					
Stocks		109,514		46,240	
Debtors	5	552		552	
Cash at bank and in hand		45,473		92,841	
		155,539		139,633	
Creditors: Amounts Falling Due Within One Year	6	(181,700)		(167,129)	
NET CURRENT ASSETS (LIABILITIES)			(26,161)		(27,496)
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,744)		8,430
PROVISIONS FOR LIABILITIES					
Deferred Taxation	7		(4,639)		(6,826)
			(4,639)		(6,826)
NET (LIABILITIES)/ASSETS			(6,383)		1,604
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Profit and Loss Account			(6,385)		1,602
			(6,385)		1,602
SHAREHOLDERS' FUNDS			(6,383)		1,604

A. & P. Builders Limited
Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his 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

Mr Paul Frid

Director

30 December 2025

The notes on pages 3 to 5 form part of these financial statements.

A. & P. Builders Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

A. & P. Builders Limited Registered number 4106939 is a limited by shares company incorporated in England & Wales. The Registered Office is 9 Chamberlain Way, Raunds, Northamptonshire, NN9 6UE.

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. Going Concern Disclosure

The accounts have been prepared on a going concern basis as the director has undertaken to provide support to the company for the foreseeable future.

2.3. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% straight line
Motor Vehicles	25% reducing balance
Fixtures & Fittings	33.3% straight line

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. 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.

2.7. 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

The average number of employees, including directors, during the year was: 6 (2024: 5)

A. & P. Builders Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2024	39,400	65,447	473	105,320
As at 31 March 2025	39,400	65,447	473	105,320
Depreciation				
As at 1 April 2024	34,874	34,076	444	69,394
Provided during the period	1,131	10,364	14	11,509
As at 31 March 2025	36,005	44,440	458	80,903
Net Book Value				
As at 31 March 2025	3,395	21,007	15	24,417
As at 1 April 2024	4,526	31,371	29	35,926

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	552	552

A. & P. Builders Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,467	13,855
Other taxes and social security	119,540	106,831
Accruals and deferred income	2,000	4,384
Director's loan account	58,693	42,059
	<u>181,700</u>	<u>167,129</u>

7. Deferred Taxation

The provision for deferred tax is made up as follows:

	2025	2024
	£	£
Other timing differences	4,639	6,826
	<u>4,639</u>	<u>6,826</u>

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	2	2
	<u>2</u>	<u>2</u>

9. Directors Advances, Credits and Guarantees

Dividends paid to directors

	2025	2024
	£	£
Mr Paul Frid	-	1,000

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.