

# A Torn Construction Limited

Unaudited Filleted Financial Statements  
for the Year Ended 31 March 2025

# A Torn Construction Limited

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# A Torn Construction Limited

(Registration number: 05748324)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	<u>4</u>	25,268	65,341
Cash at bank and in hand		<u>7,669</u>	<u>13,134</u>
		32,937	78,475
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(32,837)</u>	<u>(19,645)</u>
<b>Net assets</b>		<u>100</u>	<u>58,830</u>
<b>Capital and reserves</b>			
Called up share capital	<u>6</u>	100	100
Retained earnings		<u>-</u>	<u>58,730</u>
Shareholders' funds		<u>100</u>	<u>58,830</u>

For the financial 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.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the Directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 5 November 2025 and signed on its behalf by:

.....  
A C Torn  
Company secretary and director

.....  
A R Torn  
Director

# **A Torn Construction Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025**

### **1 General information**

The Company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

c/o Forrester Boyd  
26 South St. Mary's Gate  
GRIMSBY  
North East Lincolnshire  
DN31 1LW

These financial statements were authorised for issue by the Board on 5 November 2025.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These accounts have been prepared in sterling and have been rounded to the nearest pound.

#### **Going concern**

The company has ceased to trade. The directors intend to wind the company up in the near future and therefore the accounts have not been prepared on a going concern basis.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The Company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the Company's activities.

#### **Contract revenue recognition**

When the outcome of a contract can be measured reliably, the company will recognise both income and costs by reference to the percentage of completion of the contract. If the outcome cannot be reliably measured, all costs are expensed and revenue is only recognised to the extent that it is probable that costs are recoverable.

When it is probable that a loss will occur on a contract, this is recognised in full immediately as an onerous contract provision.

## A Torn Construction Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

#### Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

#### Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

#### Defined contribution pension obligation

The company contributes to some employees personal pension schemes and a group personal pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

### 3 Staff numbers

The average number of persons employed by the Company (including Directors) during the year, was 2 (2024 - 8).

### 4 Debtors

Current	Note	2025 £	2024 £
Trade debtors		-	3,272
Amounts owed by related parties	<u>7</u>	-	28,907
Other debtors		25,268	33,162
		<u>25,268</u>	<u>65,341</u>

## A Torn Construction Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

#### 5 Creditors

Creditors: amounts falling due within one year

	2025 £	2024 £
<b>Due within one year</b>		
Trade creditors	-	1,081
Taxation and social security	-	2,478
Accruals and deferred income	1,166	16,086
Other creditors	31,671	-
	<u>32,837</u>	<u>19,645</u>

#### 6 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

#### 7 Related party transactions

The company has taken advantage of the small companies exemption in relation to section 33 of FRS 102 'Related Party Disclosures' from disclosing transactions with other members of the Group in which any subsidiary which is party to the transaction is wholly owned by the Group.

## **A Torn Construction Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025**

#### **8 Parent and ultimate parent undertaking**

The Company's immediate parent is Greenwell Property Services Limited, incorporated in England.

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.