

**A H PROPERTIES (ABERYSTWYTH) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**A H Properties (Aberystwyth) Limited**  
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**A H Properties (Aberystwyth) Limited**  
**Balance Sheet**  
**As At 30 April 2025**

Registered number: 07779502

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investment Properties	4		978,302		978,302
			978,302		978,302
<b>CURRENT ASSETS</b>					
Debtors	5	14,885		3,374	
Cash at bank and in hand		25,810		21,069	
		40,695		24,443	
<b>Creditors: Amounts Falling Due Within One Year</b>	6		(437,997 )		(426,747 )
			(397,302 )		(402,304 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			581,000		575,998
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7		(242,720 )		(275,905 )
			338,280		300,093
<b>NET ASSETS</b>			338,280		300,093
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and Loss Account			338,180		299,993
			338,280		300,093
<b>SHAREHOLDERS' FUNDS</b>			338,280		300,093

**A H Properties (Aberystwyth) Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2025**

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For the year ending 30 April 2025 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.

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

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Mr A L Hughes

Director

28 January 2026

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

**A H Properties (Aberystwyth) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2025**

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**1. General Information**

A H Properties (Aberystwyth) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07779502. The registered office is Ger Y Nant, Llanbadarn Fawr, Aberystwyth, Ceredigion, SY23 3TU.

**2. Accounting Policies**

**2.1. Basis of Preparation of 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" including the provisions of section 1a "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of VAT and trade discounts. The policies adopted for the recognition of turnover are as follows:

**Rental income**

Rental income from operating leases (net of any incentives given to the lessees) is recognised on a straight line basis over the lease term.

**2.3. Investment Properties**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**2.4. Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**2.5. Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**2.6. Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 2 (2024: 2)

**A H Properties (Aberystwyth) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**4. Investment Property**

	<b>2025</b>
	<b>£</b>
<b>Fair Value</b>	
As at 1 May 2024 and 30 April 2025	978,302

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	11,844	-
Prepayments and accrued income	3,041	3,374
	14,885	3,374

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	31,967	30,174
Corporation tax	9,175	205
Other creditors	-	83,359
Accruals and deferred income	1,600	1,524
Directors' loan accounts	308,296	224,526
Amounts owed to group undertakings	86,959	86,959
	437,997	426,747

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	242,720	275,905

Of the creditors falling due after more than one year the following amounts are due after more than five years.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	56,551	56,064

**8. Loans**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	31,967	30,174
	31,967	30,174
Amounts falling due between one and five years:		
Bank loans	186,169	219,841
	186,169	219,841

**A H Properties (Aberystwyth) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due after more than five years:		
Bank loans	56,551	56,064
	<u>56,551</u>	<u>56,064</u>
<b>9. Share Capital</b>		
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary Shares of £ 1.00 each	100	100
	<u>100</u>	<u>100</u>

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.