

**A J DODD CONSTRUCTION LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**A J Dodd Construction Limited**  
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**A J Dodd Construction Limited**  
**Balance Sheet**  
**As At 30 September 2024**

Registered number: 08058133

		2024		2023	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		7,133		7,973
			<u>7,133</u>		<u>7,973</u>
<b>CURRENT ASSETS</b>					
Stocks	5	246,294		162,351	
Debtors	6	118		10,140	
Cash at bank and in hand		1,351		4,357	
			<u>247,763</u>		<u>176,848</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	7		(229,159 )		(152,947 )
			<u>18,604</u>		<u>23,901</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			<u>25,737</u>		<u>31,874</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	8		(14,736 )		(17,761 )
			<u>11,001</u>		<u>14,113</u>
<b>NET ASSETS</b>					
			<u>11,001</u>		<u>14,113</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		1		1
Profit and Loss Account			11,000		14,112
			<u>11,001</u>		<u>14,113</u>
<b>SHAREHOLDERS' FUNDS</b>					
			<u>11,001</u>		<u>14,113</u>

**A J Dodd Construction Limited**  
**Balance Sheet (continued)**  
**As At 30 September 2024**

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For the year ending 30 September 2024 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

Andrew James Dodd

Director

26 June 2025

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

**A J Dodd Construction Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2024**

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**1. General Information**

A J Dodd Construction Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08058133 . The registered office is Clay Leaches Farm, Arlies Lane, Stalybridge, Cheshire, SK15 3PZ.

**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. Turnover**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty. The following criteria must also be met before revenue is recognised:

**Sale of trading properties**

Turnover from the sale of trading properties is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer, which is usually at the completion.

**Rendering of services**

Revenue 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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**Interest income**

Revenue is recognised as interest accrues using the effective interest method.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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	15% Reducing balance method
Motor Vehicles	20% Reducing balance method
Computer Equipment	25% Reducing balance method

**2.4. 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.

**A J Dodd Construction Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2024**

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 2 (2023: 2)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 October 2023	11,772	3,750	1,442	16,964
Additions	-	-	566	566
As at 30 September 2024	<u>11,772</u>	<u>3,750</u>	<u>2,008</u>	<u>17,530</u>
<b>Depreciation</b>				
As at 1 October 2023	4,626	3,468	897	8,991
Provided during the period	1,072	56	278	1,406
As at 30 September 2024	<u>5,698</u>	<u>3,524</u>	<u>1,175</u>	<u>10,397</u>
<b>Net Book Value</b>				
As at 30 September 2024	<u>6,074</u>	<u>226</u>	<u>833</u>	<u>7,133</u>
As at 1 October 2023	<u>7,146</u>	<u>282</u>	<u>545</u>	<u>7,973</u>

**A J Dodd Construction Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2024**

**5. Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stock - Properties under development	246,294	162,351

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	6,915
Other debtors	118	3,225
	118	10,140

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,171	2,082
Bank loans and overdrafts	2,640	451
VAT	1,093	-
Accruals and deferred income	700	701
Directors' loan accounts	222,555	149,713
	229,159	152,947

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	14,736	17,761

**9. Share Capital**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1	1

**10. Related Party Transactions**

Included in creditors due within one year is an amount of £222,555 (2023: £149,715) owed to its director. The amount is interest free and repayable on demand.

**11. Ultimate Controlling Party**

The company's ultimate controlling party is Andrew James Dodd by virtue of the ownership of 100% of the issued share capital in the company.

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.