

**A1D Limited**  
Unaudited Filleted Financial Statements  
for the Year Ended 31 August 2024

LHP Haverfordwest  
Chartered Certified Accountants  
1st Floor Agricultural House  
Winch Lane  
Haverfordwest  
Pembrokeshire  
SA61 1RW

# A1D Limited

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# **A1D Limited**

## **Company Information**

**Directors** Mr M Roberts  
Mrs J Roberts

**Company secretary** Mr M Roberts

**Registered office** Rosehill Lodge  
Portfield Gate  
Haverfordwest  
SA62 3LU

**Accountants** LHP Haverfordwest  
Chartered Certified Accountants 1st Floor Agricultural House  
Winch Lane  
Haverfordwest  
Pembrokeshire  
SA61 1RW

## A1D Limited

### (Registration number: 08177892) Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	576	2,863
<b>Current assets</b>			
Debtors	<u>5</u>	707	-
Cash at bank and in hand		392	508
		<u>1,099</u>	<u>508</u>
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(29,665)</u>	<u>(28,375)</u>
<b>Net current liabilities</b>		<u>(28,566)</u>	<u>(27,867)</u>
<b>Total assets less current liabilities</b>		(27,990)	(25,004)
<b>Provisions for liabilities</b>		<u>(109)</u>	-
<b>Net liabilities</b>		<u>(28,099)</u>	<u>(25,004)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	10	10
Retained earnings		<u>(28,109)</u>	<u>(25,014)</u>
Shareholders' deficit		<u>(28,099)</u>	<u>(25,004)</u>

For the financial year ending 31 August 2024 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 and 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 27 March 2025 and signed on its behalf by:

.....  
Mr M Roberts  
Company secretary and director

# A1D Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 August 2024

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Rosehill Lodge  
Portfield Gate  
Haverfordwest  
SA62 3LU

These financial statements were authorised for issue by the Board on 27 March 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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### 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.

#### 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.

#### Tax

The tax expense for the period comprises current and deferred 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.

## A1D Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2024

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant & Machinery	33% on a reducing balance basis
Office equipment	33% on a reducing balance basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### 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.

## **A1D Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 August 2024**

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2023 - 2).

## A1D Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2024

#### 4 Tangible assets

	Plant and machinery £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 September 2023	17,667	6,355	24,022
Disposals	(17,667)	-	(17,667)
At 31 August 2024	-	6,355	6,355
<b>Depreciation</b>			
At 1 September 2023	15,663	5,496	21,159
Charge for the year	-	283	283
Eliminated on disposal	(15,663)	-	(15,663)
At 31 August 2024	-	5,779	5,779
<b>Carrying amount</b>			
At 31 August 2024	-	576	576
At 31 August 2023	2,004	859	2,863

#### 5 Debtors

	2024 £		2023 £
<b>Current</b>			
Prepayments	707		-
	707		-

#### 6 Creditors

##### Creditors: amounts falling due within one year

	2024 £		2023 £
		<b>Note</b>	
<b>Due within one year</b>			
Taxation and social security	246		-
Other related parties	28,459		27,462
Other creditors	960		913
	29,665		28,375

#### 7 Share capital

##### Allotted, called up and fully paid shares

## A1D Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2024

	2024		2023	
	No.	£	No.	£
Ordinary of £1 each	10	10	10	10

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#### 8 Related party transactions

##### Transactions with directors

	At 1 September 2023 £	Other payments made to company by director £	At 31 August 2024 £
<b>2024</b>			
<b>Mr M Roberts</b>			
Interest free loan with no fixed repayment terms	(18,112)	(720)	(18,832)
<b>Mrs J Roberts</b>			
Interest free loan with no fixed repayments terms	(9,350)	(277)	(9,627)
	At 1 September 2022 £	Other payments made to company by director £	At 31 August 2023 £
<b>2023</b>			
<b>Mr M Roberts</b>			
Interest free loan with no fixed repayment terms	(14,477)	(3,635)	(18,112)
<b>Mrs J Roberts</b>			
Interest free loan with no fixed repayments terms	(8,102)	(1,248)	(9,350)

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.