

**A & D IMPROVEMENTS LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

William Price & Co

Chartered Accountants

Westbury Court, Church Road  
Westbury On Trym  
Bristol  
BS9 3EF

**A & D Improvements Limited**  
**Financial Statements**  
**For The Year Ended 31 March 2022**

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**A & D Improvements Limited**  
**Balance Sheet**  
**As at 31 March 2022**

Registered number: 08943039

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
<b>CURRENT ASSETS</b>					
Debtors	4	4,000		5,294	
Cash at bank and in hand		7,793		8,812	
		11,793		14,106	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(11,001)		(12,688)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			792		1,418
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			792		1,418
<b>NET ASSETS</b>			792		1,418
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100		100
Profit and Loss Account			692		1,318
<b>SHAREHOLDERS' FUNDS</b>			792		1,418

**A & D Improvements Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2022**

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For the year ending 31 March 2022 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 D Jasper

Director

**5 September 2022**

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

**A & D Improvements Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover 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.

**1.3. 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	20% on cost
Motor Vehicles	25% on cost

**1.4. Taxation**

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

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.

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

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2021: 2)

**A & D Improvements Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2021	2,407	3,000	5,407
As at 31 March 2022	2,407	3,000	5,407
<b>Depreciation</b>			
As at 1 April 2021	2,407	3,000	5,407
As at 31 March 2022	2,407	3,000	5,407
<b>Net Book Value</b>			
As at 31 March 2022	-	-	-
As at 1 April 2021	-	-	-

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	1,294
Prepayments and accrued income	4,000	4,000
	4,000	5,294

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	552	804
Corporation tax	1,026	1,818
VAT	1,561	2,382
Credit Card	1,015	430
Accruals and deferred income	1,050	970
Directors' loan accounts	5,797	6,284
	11,001	12,688

**6. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	100	100

**A & D Improvements Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

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**7. General Information**

A & D Improvements Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08943039 . The registered office is Westbury Court, Church Road, Westbury On Trym, Bristol, BS9 3EF.

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.