

# A & D Improvements Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2021

(Prepared in accordance with FRS 102 Section 1A - Filleted)

William Price & Company  
Westbury Court  
Church Road  
Westbury on Trym  
Bristol  
BS9 3EF

# A & D Improvements Limited

## Contents

Company Information	<u>1</u>
Balance Sheet	<u>2</u>
Notes to the Unaudited Financial Statements	<u>3 to 5</u>

# **A & D Improvements Limited**

## **Company Information**

<b>Directors</b>	Mr A Jasper Mr D Young
<b>Registered office</b>	Westbury Court Church Road Westbury-On-Trym Bristol Bristol BS9 3EF
<b>Accountants</b>	William Price & Company Westbury Court Church Road Westbury on Trym Bristol BS9 3EF

**A & D Improvements Limited**  
**(Registration number: 08943039)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	4
<b>Current assets</b>			
Debtors	<u>5</u>	5,294	2,472
Cash at bank and in hand		8,812	8,010
		14,106	10,482
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	(12,688)	(9,732)
<b>Net current assets</b>		1,418	750
<b>Net assets</b>		1,418	754
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		1,318	654
Total equity		1,418	754

For the financial year ending 31 March 2021 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 and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 23 December 2021 and signed on its behalf by:

.....  
Mr D Young  
Director

# A & D Improvements Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

### 1 General information

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

The address of its registered office is:

Westbury Court Church Road  
Westbury-On-Trym  
Bristol  
Bristol  
BS9 3EF  
England

### 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.

The financial statements are presented in sterling.

#### Revenue recognition

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

#### 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.

#### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### 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	20% on cost

## **A & D Improvements Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021**

Motor Vehicles 25% on cost

#### **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**

Short term debtors are measured at transaction price ( which is usually the invoice price), less any impairment losses for bad and doubtful debts.

#### **Trade creditors**

Short term creditors are measured at transaction price ( which is usually the invoice price).

#### **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.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2020 - 2).

## A & D Improvements Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

#### 4 Tangible assets

	Motor vehicles £	Other tangible assets £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	3,000	2,407	5,407
At 31 March 2021	3,000	2,407	5,407
<b>Depreciation</b>			
At 1 April 2020	2,999	2,407	5,406
Charge for the year	1	-	1
At 31 March 2021	3,000	2,407	5,407
<b>Carrying amount</b>			
At 31 March 2021	-	-	-
At 31 March 2020	1	3	4

#### 5 Debtors

	2021 £	2020 £
Trade debtors	1,294	-
Other debtors	4,000	2,472
	5,294	2,472

#### 6 Creditors

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

	2021 £	2020 £
<b>Due within one year</b>		
Trade creditors	1,234	1,454
Taxation and social security	4,200	7,358
Accruals and deferred income	970	920
Other creditors	6,284	-
	12,688	9,732

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.