

**A & D IMPROVEMENTS LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Oakensen (Bristol) Limited
Chartered Accountants
Westbury Court Church Road
Westbury-on-Trym
Bristol
BS9 3EF

A & D Improvements Limited
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A & D Improvements Limited
Balance Sheet
As At 31 March 2025

Registered number: 08943039

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Stocks	5	427		-	
Debtors	6	1,806		3,112	
Cash at bank and in hand		4,926		4,773	
			7,159	7,885	
Creditors: Amounts Falling Due Within One Year	7	(6,028)		(7,352)	
NET CURRENT ASSETS (LIABILITIES)			1,131	533	
TOTAL ASSETS LESS CURRENT LIABILITIES			1,131	533	
NET ASSETS			1,131	533	
CAPITAL AND RESERVES					
Called up share capital	8		100	100	
Profit and Loss Account			1,031	433	
SHAREHOLDERS' FUNDS			1,131	533	

A & D Improvements Limited
Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 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

Mr A D Jasper

Director

25 November 2025

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 2025

1. 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.

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

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 rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

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.

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	20% Straight line
Motor Vehicles	25% Straight line

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.

2.5. 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.

3. Average Number of Employees

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

A & D Improvements Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 April 2024	2,407	3,000	5,407
Disposals	(399)	-	(399)
As at 31 March 2025	<u>2,008</u>	<u>3,000</u>	<u>5,008</u>
Depreciation			
As at 1 April 2024	2,407	3,000	5,407
Disposals	(399)	-	(399)
As at 31 March 2025	<u>2,008</u>	<u>3,000</u>	<u>5,008</u>
Net Book Value			
As at 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
As at 1 April 2024	<u>-</u>	<u>-</u>	<u>-</u>

5. Stocks

	2025	2024
	£	£
Stock	427	-

6. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	1,395	3,112
Due after more than one year		
Other debtors	411	-
	<u>1,806</u>	<u>3,112</u>

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	214	308
Other creditors	783	1,356
Taxation and social security	5,031	5,688
	<u>6,028</u>	<u>7,352</u>

A & D Improvements Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

9. Related Party Transactions

At 1 April 2024, the balance owed by the directors was £3,112. During the year, £34,373 was advanced and £36,266 was repaid. The balance owed by the directors as at 31 March 2025 was £1,219.

The above loans are unsecured, interest free and repayable on demand.

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.