

Unaudited Financial Statements for the Year Ended 31 March 2025

for

A Parish Heating Limited

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for the Year Ended 31 March 2025

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A Parish Heating Limited

Company Information  
for the Year Ended 31 March 2025

<b>DIRECTOR:</b>	Mr A Parish
<b>REGISTERED OFFICE:</b>	Harrogate Business Centre Hookstone Avenue Harrogate HG2 8ER
<b>REGISTERED NUMBER:</b>	09474381 (England and Wales)
<b>ACCOUNTANTS:</b>	Wild & Co Chartered Accountants Windsor House Cornwall Road Harrogate HG1 2PW

Abridged Balance Sheet  
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		15,897		12,575
<b>CURRENT ASSETS</b>					
Stocks		10,000		7,600	
Debtors		46,405		10,851	
Cash at bank		<u>19,962</u>		<u>10,451</u>	
		76,367		28,902	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>116,392</u>		<u>70,864</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(40,025)</u>		<u>(41,962)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(24,128)		(29,387)
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>2,909</u>		<u>8,709</u>
<b>NET LIABILITIES</b>			<u>(27,037)</u>		<u>(38,096)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		10		10
Retained earnings			<u>(27,047)</u>		<u>(38,106)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(27,037)</u>		<u>(38,096)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

A Parish Heating Limited (Registered number: 09474381)

Abridged Balance Sheet - continued

31 March 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2025 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 December 2025 and were signed by:

Mr A Parish - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

A Parish Heating Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 4 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 4 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

2. **ACCOUNTING POLICIES - continued**

**Going concern**

At the balance sheet date, the company's liabilities exceed its assets. The company has received assurance from the directors that the company has adequate resources to continue in operational existence for twelve months from the date of approval of these financial statements. On this basis, the director considers it appropriate to prepare accounts on a going concern basis. However, should financial support mentioned above not be forthcoming, the going concern basis used in preparing the company accounts may be invalid and adjustment would have to be made to reduce the value of assets to their realisable amount and provide for any further liabilities which might arise. The accounts do not include any adjustment to the company's assets or liabilities that might be necessary should this basis not continue to be appropriate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2024 - 8).

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 April 2024	43,556
Additions	<u>9,451</u>
At 31 March 2025	<u>53,007</u>
<b>DEPRECIATION</b>	
At 1 April 2024	30,981
Charge for year	<u>6,129</u>
At 31 March 2025	<u>37,110</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>15,897</u>
At 31 March 2024	<u>12,575</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:		
			31.3.25	31.3.24
			£	£
10	Ordinary	1	<u>10</u>	<u>10</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

6. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2025 and 31 March 2024:

	31.3.25	31.3.24
	£	£
<b>Mr A Parish</b>		
Balance outstanding at start of year	(19)	-
Amounts advanced	(55,703)	(19)
Amounts repaid	38,225	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(17,497)</u>	<u>(19)</u>

7. **RELATED PARTY DISCLOSURES**

The Director Loan of £17,497 is money advanced to the Company by the Director as at 31 March 2025. The loan is unsecured and interest-free. The loan is 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.