

REGISTERED NUMBER: 10046971 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

A P SHARROCKS JOINERY & BUILDING LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025**

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A P SHARROCKS JOINERY & BUILDING LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTOR: Mr A P Sharrocks

REGISTERED OFFICE: 17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

REGISTERED NUMBER: 10046971 (England and Wales)

ACCOUNTANTS: Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		18,232		13,076
CURRENT ASSETS					
Stocks		72,347		127,876	
Debtors	5	171,794		146,763	
Cash at bank and in hand		65,367		30,255	
		<u>309,508</u>		<u>304,894</u>	
CREDITORS					
Amounts falling due within one year	6	<u>234,480</u>		<u>216,916</u>	
NET CURRENT ASSETS			<u>75,028</u>		<u>87,978</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			93,260		101,054
CREDITORS					
Amounts falling due after more than one year	7		<u>5,834</u>		<u>15,834</u>
NET ASSETS			<u>87,426</u>		<u>85,220</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>87,326</u>		<u>85,120</u>
			<u>87,426</u>		<u>85,220</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.

**STATEMENT OF FINANCIAL POSITION - 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.

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 24 July 2025 and were signed by:

Mr A P Sharrocks - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

A P Sharrocks Joinery & Building 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2024 - 14).

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	5,184	1,246	32,145	10,912	49,487
Additions	824	-	10,300	-	11,124
Disposals	-	-	(8,876)	-	(8,876)
At 31 March 2025	<u>6,008</u>	<u>1,246</u>	<u>33,569</u>	<u>10,912</u>	<u>51,735</u>
DEPRECIATION					
At 1 April 2024	3,387	658	27,877	4,489	36,411
Charge for year	781	117	2,418	1,284	4,600
Eliminated on disposal	-	-	(7,508)	-	(7,508)
At 31 March 2025	<u>4,168</u>	<u>775</u>	<u>22,787</u>	<u>5,773</u>	<u>33,503</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,840</u>	<u>471</u>	<u>10,782</u>	<u>5,139</u>	<u>18,232</u>
At 31 March 2024	<u>1,797</u>	<u>588</u>	<u>4,268</u>	<u>6,423</u>	<u>13,076</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Motor vehicles £
COST	
At 1 April 2024	10,270
Transfer to ownership	<u>(10,270)</u>
At 31 March 2025	-
DEPRECIATION	
At 1 April 2024	7,522
Transfer to ownership	<u>(7,522)</u>
At 31 March 2025	-
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>2,748</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	150,902	133,995
Other debtors	<u>20,892</u>	<u>12,768</u>
	<u>171,794</u>	<u>146,763</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts	10,000	10,000
Trade creditors	132,025	113,520
Taxation and social security	72,082	65,959
Other creditors	<u>20,373</u>	<u>27,437</u>
	<u>234,480</u>	<u>216,916</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Bank loans	<u>5,834</u>	<u>15,834</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. 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:

	2025 £	2024 £
Mr A P Sharrocks		
Balance outstanding at start of year	-	11,551
Amounts repaid	-	(11,551)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

9. RELATED PARTY DISCLOSURES

The director operated a loan account with the company. The balance owed to the director at 31 March 2025 was £9,865 (2024 - £17,624).

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
A P SHARROCKS JOINERY & BUILDING LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A P Sharrocks Joinery & Building Limited for the year ended 31 March 2025 which comprise the Income Statement, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of A P Sharrocks Joinery & Building Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A P Sharrocks Joinery & Building Limited and state those matters that we have agreed to state to the director of A P Sharrocks Joinery & Building Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A P Sharrocks Joinery & Building Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A P Sharrocks Joinery & Building Limited. You consider that A P Sharrocks Joinery & Building Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A P Sharrocks Joinery & Building Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

24 July 2025

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.