

**352 ELECTRICAL LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

CLASSIC ACCOUNTANCY SERVICES (UK) LTD  
33a Crook Log  
Bexleyheath  
Kent  
DA6 8EB

**352 ELECTRICAL LTD**  
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**352 ELECTRICAL LTD**  
**Balance Sheet**  
**As At 30 September 2025**

Registered number: 11575557

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		5,289		11,325
			5,289		11,325
<b>CURRENT ASSETS</b>					
Debtors	5	3,795		-	
Cash at bank and in hand		20,116		5,002	
		23,911		5,002	
<b>Creditors: Amounts Falling Due Within One Year</b>	6		(4,037 )		(3,060 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>			19,874		1,942
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			25,163		13,267
<b>NET ASSETS</b>			25,163		13,267
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Profit and Loss Account			25,063		13,167
<b>SHAREHOLDERS' FUNDS</b>			25,163		13,267

**352 ELECTRICAL LTD**  
**Balance Sheet (continued)**  
**As At 30 September 2025**

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For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 Thomas Yeoman

Director  
10/12/2025

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

**352 ELECTRICAL LTD**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2025**

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**1. General Information**

352 ELECTRICAL LTD is a private company, limited by shares, incorporated in England & Wales, registered number 11575557 . The registered office is 33a Crook Log, Bexleyheath, Kent, DA6 8EB.

**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 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.

**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	25%
Motor Vehicles	25%
Fixtures & Fittings	25%
Computer Equipment	25%

**352 ELECTRICAL LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**2.4. Taxation**

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

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 year 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.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred 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 and deferred 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: 1 (2024: 1)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 October 2024	4,500	19,123	4,500	5,000	33,123
As at 30 September 2025	4,500	19,123	4,500	5,000	33,123
<b>Depreciation</b>					
As at 1 October 2024	3,551	10,528	3,551	4,168	21,798
Provided during the period	58	5,088	58	832	6,036
As at 30 September 2025	3,609	15,616	3,609	5,000	27,834
<b>Net Book Value</b>					
As at 30 September 2025	891	3,507	891	-	5,289
As at 1 October 2024	949	8,595	949	832	11,325

**352 ELECTRICAL LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

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**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	3,795	-
	<u>3,795</u>	<u>-</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	2,992
Corporation tax	4,037	68
	<u>4,037</u>	<u>3,060</u>

**7. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

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.