

**A3H Developments Ltd**

**Unaudited Financial Statements**

**for the financial year ended 31 January 2025**

## A3H Developments Ltd

### DIRECTORS AND OTHER INFORMATION

**Directors**

Andrew Carr  
Susan Carr

**Company Registration Number**

14609774

**Registered Office and Business Address**

16 West End Avenue  
Gatley  
Cheadle  
Cheshire  
SK8 4DR

**Accountants**

Langers  
Chartered Certified Accountant  
8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY

# A3H Developments Ltd

Company Registration Number: 14609774

## STATEMENT OF FINANCIAL POSITION

as at 31 January 2025

	Notes	2025 £	2024 £
<b>Non-Current Assets</b>			
Property, plant and equipment	5	19,846	26,522
<b>Current Assets</b>			
Debtors	6	177	5
Cash and cash equivalents		2,795	6,170
		2,972	6,175
<b>Creditors: amounts falling due within one year</b>	7	(68,708)	(53,184)
<b>Net Current Liabilities</b>		(65,736)	(47,009)
<b>Total Assets less Current Liabilities</b>		(45,890)	(20,487)
<b>Capital and Reserves</b>			
Called up share capital		100	100
Retained earnings		(45,990)	(20,587)
<b>Equity attributable to owners of the company</b>		(45,890)	(20,487)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

The company has taken advantage of the exemption under section 444 not to file the Income Statement and Directors' Report.

For the financial year ended 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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.

Approved by the Board and authorised for issue on 30 October 2025 and signed on its behalf by

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**Andrew Carr**  
**Director**

# A3H Developments Ltd

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

### 1. General Information

A3H Developments Ltd is a company limited by shares incorporated and registered in England. The registered number of the company is 14609774. The registered office of the company is 16 West End Avenue, Gatley, Cheadle, Cheshire, SK8 4DR which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 January 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	25% Straight line
Motor vehicles	-	20% Straight line

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**3. Going concern**

These accounts have been prepared on the going concern basis, on the understanding that the directors will continue to financially support the company.

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	<b>2</b>	2

**5. Property, plant and equipment**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 February 2024	715	32,483	33,198
At 31 January 2025	715	32,483	33,198

**Depreciation**

At 1 February 2024	179	6,497	6,676
Charge for the financial year	179	6,497	6,676
	<hr/>	<hr/>	<hr/>
At 31 January 2025	358	12,994	13,352
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 January 2025	<b>357</b>	<b>19,489</b>	<b>19,846</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2024	536	25,986	26,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6. Debtors** **2025**      2024  
£                      £

Taxation (Note 8)	177	5
	<hr/> <hr/>	<hr/> <hr/>

**7. Creditors** **2025**      2024  
**Amounts falling due within one year** £                      £

Trade creditors	1,050	-
Taxation (Note 8)	140	230
Directors' current accounts	66,633	52,219
Accruals	885	735
	<hr/>	<hr/>
	<b>68,708</b>	53,184
	<hr/> <hr/>	<hr/> <hr/>

**8. Taxation** **2025**      2024  
£                      £

**Debtors:**

VAT	177	5
	<hr/> <hr/>	<hr/> <hr/>

**Creditors:**

PAYE / NI	140	230
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**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 January 2025.

**10. Directors' advances, credits and guarantees**

At 31st January 2025 the company owed £66,633 (2024 £52,219) to director Andrew Carr. No interest has been charged to the company in respect of these loans which are repayable on demand and classified in creditors due within one year.

**11. Events After the End of the Reporting Period**

There have been no significant events affecting the company since the financial year-end.

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.