

Registered number
SC618938

A to B Construction Ltd

Filleted Accounts

31 January 2025

A to B Construction Ltd**Registered number:** SC618938**Balance Sheet****as at 31 January 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Investments	3	390,057	142,240
Current assets			
Cash at bank and in hand		44,461	11,175
Creditors: amounts falling due within one year	4	(2,227)	(1,620)
Net current assets		<u>42,234</u>	<u>9,555</u>
Total assets less current liabilities		<u>432,291</u>	<u>151,795</u>
Creditors: amounts falling due after more than one year	5	(465,818)	(159,479)
Net liabilities		<u>(33,527)</u>	<u>(7,684)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(33,627)	(7,784)
Shareholders' funds		<u>(33,527)</u>	<u>(7,684)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Kulbinder Singh

Director

Approved by the board on 30 July 2025

A to B Construction Ltd
Notes to the Accounts
for the year ended 31 January 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Investments

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Investments

	Investment
	Property
	£
Cost	
At 1 February 2024	142,240
Additions	247,817
At 31 January 2025	<u>390,057</u>

Investment property comprises the address at Fulton Street, Glasgow G13 1ER and Brougham Street & Robertson Street, Greenock PA16 8DB. The fair value of the investment properties were arrived at on the basis of a valuation carried out in 2025 by DM Hall Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The director perceives this valuation is still relevant at the year end due to his knowledge of the local property market.

4 Creditors: amounts falling due within one year	2025	2024
	£	£
Accrued Expenses	1,020	960
Taxation and social security costs	1,207	660
	<u>2,227</u>	<u>1,620</u>

5 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans	5,378	9,333
Other creditors	460,440	150,146
	<u>465,818</u>	<u>159,479</u>

6 Controlling party

The director, Kulbinder Singh, holds a 100% beneficial interest in the share capital of the

company.

7 Other information

A to B Construction Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

Spiersbridge Business Park

1 Spiersbridge Way

Glasgow

G46 8NG

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.