

Registered number: SC764721

A2B Rentals Limited

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

Prepared By:
Cunningham Grant
Chartered Accountants
Unit G6, The Granary Business Centre
Coal Road, Cupar
Fife
KY15 5YQ

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

DIRECTORS

Clarence Machado

Louise Machado

REGISTERED OFFICE

26 Poplar Road

Glenrothes

Fife

KY7 4AA

COMPANY DETAILS

Private company limited by shares registered in SC - Scotland, registered number SC764721

ACCOUNTANTS

Cunningham Grant

Chartered Accountants

Unit G6, The Granary Business Centre

Coal Road, Cupar

Fife

KY15 5YQ

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

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A2B Rentals Limited

BALANCE SHEET AT 30 April 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	3	99,519	99,519
CURRENT ASSETS			
CREDITORS: Amounts falling due within one year	5	<u>39,023</u>	<u>40,733</u>
NET CURRENT LIABILITIES		<u>(39,023)</u>	<u>(40,733)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		60,496	58,786
CREDITORS: Amounts falling due after more than one year			
	6	<u>62,337</u>	<u>61,824</u>
NET LIABILITIES		<u>(1,841)</u>	<u>(3,038)</u>
CAPITAL AND RESERVES			
Called up share capital	7	2	2
Profit and loss account		<u>(1,843)</u>	<u>(3,040)</u>
SHAREHOLDERS' FUNDS		<u>(1,841)</u>	<u>(3,038)</u>

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

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

The directors acknowledge their 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 27 January 2026 and signed on their behalf by

.....
Clarence Machado
Director

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. ACCOUNTING POLICIES

1a. General Information & Basis of Accounting

The company is limited by shares and incorporated in Scotland. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Financial Reporting Standard FRS 102 including Section 1A Small Entities, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. There were no material departures from that standard.

The financial statements are presented in sterling which is the functional currency of the company and are rounded to the nearest £1. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise shown.

1b. Turnover

The turnover shown in the profit and loss account represents income from let property in the year.

1c. Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

1d. Investment Properties

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.

1e. Impairment Of Fixed Assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1f. Cash And Cash Equivalents

Cash and cash equivalents are basic financial instruments which include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1g. Financial Instruments

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1h. Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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 balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued, non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

1i. Critical Accounting Estimates And Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

A2B Rentals Limited

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	-	-

3. TANGIBLE FIXED ASSETS

	Land And Buildings	Total
	£	£
Cost		
At 1 May 2024	<u>99,519</u>	<u>99,519</u>
At 30 April 2025	<u>99,519</u>	<u>99,519</u>
Depreciation		
At 30 April 2025	<u>-</u>	<u>-</u>
Net Book Amounts		
At 30 April 2025	<u>99,519</u>	<u>99,519</u>
At 30 April 2024	<u>99,519</u>	<u>99,519</u>

Included in Land and Buildings are investment properties measured at fair value of £99,519.

4. INVESTMENT PROPERTIES

	Investment Properties	Total
	£	£
Fair value		
At 1 May 2024	<u>99,519</u>	<u>99,519</u>
At 30 April 2025	<u>99,519</u>	<u>99,519</u>

The investment properties were valued at fair value by the director at 30 April 2025.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>39,023</u>	<u>40,733</u>
	<u>39,023</u>	<u>40,733</u>

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

	2025	2024
	£	£
Bank loans and overdrafts	<u>62,337</u>	<u>61,824</u>
	<u>62,337</u>	<u>61,824</u>

Included within creditors due after more than one year are:

Amounts falling due after more than five years

- repayable by installments	64,118	64,118
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Bank loans totalling £62,337 (2024 £61,824) are secured with a standard security over the company's investment property.

7. SHARE CAPITAL

	2025	2024
	£	£
Allotted, issued and fully paid:		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>
New shares issued during period:		
Ordinary shares of £1 each	<u>-</u>	<u>2</u>
	<u>-</u>	<u>2</u>

8. RELATED PARTY TRANSACTIONS

Included in other creditors at the year end is an interest free loan from the directors of £38,133 (2024 £37,492). There is no fixed repayment date.

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.