

Registered number

11148764

A H Paving Limited

Filleted Accounts

31 January 2023

A H Paving Limited**Registered number:** 11148764**Balance Sheet****as at 31 January 2023**

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	3	27,419	44,446
Current assets			
Debtors	4	183,310	65,251
Cash at bank and in hand		116,266	84,498
		<u>299,576</u>	<u>149,749</u>
Creditors: amounts falling due within one year	5	(102,598)	(29,601)
Net current assets		<u>196,978</u>	<u>120,148</u>
Total assets less current liabilities		<u>224,397</u>	<u>164,594</u>
Creditors: amounts falling due after more than one year	6	(33,333)	(43,333)
Net assets		<u>191,064</u>	<u>121,261</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		190,964	121,161
Shareholder's funds		<u>191,064</u>	<u>121,261</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 member has 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.

Mr A Hutchinson

Director

Approved by the board on 17 October 2023

A H Paving Limited
Notes to the Accounts
for the year ended 31 January 2023

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% straight line
Office equipment	20% straight line
Motor vehicles	25% straight line

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	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>1</u>

3 Tangible fixed assets

	Plant and Machinery	Office Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 February 2022	4,932	1,593	55,996	62,521
Additions	274	-	-	274
Disposals	-	-	(7,000)	(7,000)
At 31 January 2023	<u>5,206</u>	<u>1,593</u>	<u>48,996</u>	<u>55,795</u>
Depreciation				
At 1 February 2022	995	644	16,436	18,075
Charge for the year	1,233	319	13,999	15,551
On disposals	-	-	(5,250)	(5,250)
At 31 January 2023	<u>2,228</u>	<u>963</u>	<u>25,185</u>	<u>28,376</u>
Net book value				
At 31 January 2023	<u>2,978</u>	<u>630</u>	<u>23,811</u>	<u>27,419</u>
At 31 January 2022	<u>3,937</u>	<u>949</u>	<u>39,560</u>	<u>44,446</u>

4 Debtors	2023	2022
	£	£
Trade debtors	165,255	59,849
CIS debtor	4,002	3,470
Other debtors	14,053	1,932
	<u>183,310</u>	<u>65,251</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	57,782	12,490
Accruals	1,100	1,000
Corporation tax	34,657	15,751
Other creditors	9,059	360
	<u>102,598</u>	<u>29,601</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	<u>33,333</u>	<u>43,333</u>

7 Events after the reporting date

There are no known events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

8 Contingent liabilities

There are no known contingent liabilities which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

9 Related party transactions

Total dividends of £61,000 were paid during the year to the shareholders of the company. As at the year end the company owed £17 to the shareholders of the company. The loan is interest free with no fixed date for repayment.

10 Controlling party

The company is under the control of Mr Hutchinson, being director and shareholder of the company.

11 Other information

A H Paving Limited is a private company limited by shares and incorporated in England. Its registered office is:

Old Dairy Farm Craft Centre
Main Street, Upper Stowe
Northampton

Northamptonshire

NN7 4SH

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.