

**A & H DEVELOPERS LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

JR Accounts

Chartered Certified Accountants

164-166 High Road
Ilford
Essex
IG1 1LL

A & H Developers Ltd
Financial Statements
For The Year Ended 31 March 2022

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A & H Developers Ltd
Company Information
For The Year Ended 31 March 2022

Director	Mr Mustafa Mohammed
Company Number	04900689
Registered Office	4 Brown Lane West Leeds LS12 6LT
Accountants	JR Accounts Chartered Certified Accountants 164-166 High Road Ilford Essex IG1 1LL

A & H Developers Ltd
Abridged Balance Sheet
As at 31 March 2022

Registered number: 04900689

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		3,215,964		3,254,618
			3,215,964		3,254,618
CURRENT ASSETS					
Debtors		394,291		67,355	
Cash at bank and in hand		1,290		21,006	
		395,581		88,361	
Creditors: Amounts Falling Due Within One Year					
		(2,292,958)		(1,987,259)	
NET CURRENT ASSETS (LIABILITIES)			(1,897,377)		(1,898,898)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,318,587		1,355,720
NET ASSETS			1,318,587		1,355,720
CAPITAL AND RESERVES					
Called up share capital	4	1,100,000		1,100,000	
Profit and Loss Account		218,587		255,720	
SHAREHOLDERS' FUNDS			1,318,587		1,355,720

A & H Developers Ltd
Abridged Balance Sheet (continued)
As at 31 March 2022

For the year ending 31 March 2022 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.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr Mustafa Mohammed

Director

30 September 2022

The notes on pages 4 to 6 form part of these financial statements.

A & H Developers Ltd
Notes to the Abridged Financial Statements
For The Year Ended 31 March 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

The whole of the turnover is attributable to rental income. All turnover arose within the United Kingdom.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets under the cost model, other than investment properties, are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short term leasehold property	over the term of the lease
Fixtures and equipment	25% on reducing balance basis

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

A & H Developers Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2022

1.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

1.5. Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of Financial Position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2. Average Number of Employees

The average number of employees, including the director, during the year was 1 (2021: 1)

3. Tangible Assets

	Total £
Cost	
As at 1 April 2021	4,627,093
As at 31 March 2022	<u>4,627,093</u>
Depreciation	
As at 1 April 2021	1,372,475
Provided during the period	38,654
As at 31 March 2022	<u>1,411,129</u>
Net Book Value	
As at 31 March 2022	<u>3,215,964</u>
As at 1 April 2021	<u>3,254,618</u>

A & H Developers Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2022

4. Share Capital

	2022	2021
Allotted, Called up and fully paid	<u>1,100,000</u>	<u>1,100,000</u>

5. Contingent Liabilities

There were no contingent liabilities at either the beginning or at the end of the financial year.

6. Capital Commitments

The company had no capital commitments as at 31 March 2022 or 31 March 2021.

7. General Information

A & H Developers Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 04900689 .
The registered office is 4 Brown Lane West, Leeds, LS12 6LT.

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.