

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
ATHERTON COX LIMITED

mgr SD Limited
Chartered Accountants
55 Loudoun Road
St John's Wood
London
NW8 0DL

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FOR THE YEAR ENDED 31 DECEMBER 2025

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DIRECTORS:

Mr P R Cox
Mrs L Shannon

SECRETARY:

Mrs L Shannon

REGISTERED OFFICE:

55 Loudoun Road
St John's Wood
London
NW8 0DL

REGISTERED NUMBER:

04979708 (England and Wales)

ACCOUNTANTS:

mgr SD Limited
Chartered Accountants
55 Loudoun Road
St John's Wood
London
NW8 0DL

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 £	31.12.24 £
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	142,096	173,270
		<u>142,096</u>	<u>173,270</u>
CURRENT ASSETS			
Stocks		66,450	44,195
Debtors	6	37,138	41,246
Cash in hand		464	144
		<u>104,052</u>	<u>85,585</u>
CREDITORS			
Amounts falling due within one year	7	(335,490)	(407,274)
NET CURRENT LIABILITIES		<u>(231,438)</u>	<u>(321,689)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(89,342)</u>	<u>(148,419)</u>
CREDITORS			
Amounts falling due after more than one year	8	(473,938)	(336,461)
NET LIABILITIES		<u>(563,280)</u>	<u>(484,880)</u>
CAPITAL AND RESERVES			
Called up share capital	10	51,665	51,665
Share premium account		18,335	18,335
Revaluation reserve		182,308	182,308
Retained earnings		(815,588)	(737,188)
SHAREHOLDERS' FUNDS		<u>(563,280)</u>	<u>(484,880)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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.

BALANCE SHEET - continued
31 DECEMBER 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 June 2026 and were signed on its behalf by:

Mr P R Cox - Director

Mrs L Shannon - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. **STATUTORY INFORMATION**

Atherton Cox Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis. At the balance sheet date, the company had net liabilities of £231,438 (2024: £321,689) and made a loss for the year of £78,400. However, the directors will continue to provide support to the company and believe that the going concern concept is applicable.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, has been fully amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold evenly over the period of the lease

Plant and machinery 25% on reducing balance

Fixtures and fittings 25% on reducing balance

Computer equipment 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 26 (2024 - 26) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 January 2025	
and 31 December 2025	133,549
AMORTISATION	
At 1 January 2025	
and 31 December 2025	133,549
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2025	504,351	125,233	149,631	23,955	803,170
Additions	-	-	156	279	435
At 31 December 2025	504,351	125,233	149,787	24,234	803,605
DEPRECIATION					
At 1 January 2025	351,113	119,169	140,942	18,676	629,900
Charge for year	24,824	2,021	2,935	1,829	31,609
At 31 December 2025	375,937	121,190	143,877	20,505	661,509
NET BOOK VALUE					
At 31 December 2025	128,414	4,043	5,910	3,729	142,096
At 31 December 2024	153,238	6,064	8,689	5,279	173,270

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	900	5,856
Other debtors	36,238	35,390
	37,138	41,246

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans and overdrafts (see note 9)	28,019	23,655
Trade creditors	54,491	81,596
Taxation and social security	116,393	86,740
Other creditors	136,587	215,283
	<u>335,490</u>	<u>407,274</u>

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

	31.12.25	31.12.24
	£	£
Bank loans (see note 9)	20,219	22,192
Other creditors	453,719	314,269
	<u>473,938</u>	<u>336,461</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	21,656	13,006
Bank loans	6,363	10,649
Other loans	-	62,264
	<u>28,019</u>	<u>85,919</u>

Amounts falling due between one and two years:

Bank loans - 1-2 years	6,363	10,649
Other loans - 1-2 years	453,719	314,269
	<u>460,082</u>	<u>324,918</u>

Amounts falling due between two and five years:

Bank loans - 2-5 years	<u>13,856</u>	<u>11,543</u>
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10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.25	31.12.24
			£	£
3,700	Ordinary	0.5	<u>51,665</u>	<u>51,665</u>

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.