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Registration number: 09006708

# A M Evans & Co Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 July 2025

# **A M Evans & Co Ltd**

## **Contents**

|                                   |               |
|-----------------------------------|---------------|
| Company Information               | <u>1</u>      |
| Balance Sheet                     | <u>2</u>      |
| Notes to the Financial Statements | <u>3 to 8</u> |

# **A M Evans & Co Ltd**

## **Company Information**

|                          |                                                      |
|--------------------------|------------------------------------------------------|
| <b>Director</b>          | Mr A M Evans                                         |
| <b>Registered office</b> | 10 Clyngwyn Road<br>Ystalyfera<br>Swansea<br>SA9 2AE |

# A M Evans & Co Ltd

**(Registration number: 09006708)**

## **Balance Sheet as at 31 July 2025**

|                                                                | Note     | 2025<br>£ | 2024<br>£ |
|----------------------------------------------------------------|----------|-----------|-----------|
| <b>Current assets</b>                                          |          |           |           |
| Stocks                                                         | <u>5</u> | 1,650     | 250       |
| Debtors                                                        | <u>6</u> | 2,497     | 3,892     |
| Cash at bank and in hand                                       |          | 9,195     | 8,522     |
|                                                                |          | 13,342    | 12,664    |
| <b>Creditors:</b> Amounts falling due within one year          | <u>7</u> | (17,664)  | (5,402)   |
| <b>Total assets less current liabilities</b>                   |          | (4,322)   | 7,262     |
| <b>Creditors:</b> Amounts falling due after more than one year | <u>7</u> | -         | (7,200)   |
| <b>Net (liabilities)/assets</b>                                |          | (4,322)   | 62        |
| <b>Capital and reserves</b>                                    |          |           |           |
| Called up share capital                                        |          | 2         | 2         |
| Profit and loss account                                        |          | (4,324)   | 60        |
| <b>Total equity</b>                                            |          | (4,322)   | 62        |

For the financial year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 14 April 2026

.....  
Mr A M Evans  
Director

# **A M Evans & Co Ltd**

## **Notes to the Financial Statements for the Year Ended 31 July 2025**

### **1 General information**

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

10 Clyngwyn Road  
Ystalyfera  
Swansea  
SA9 2AE

These financial statements were authorised for issue by the director on 14 April 2026.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Going concern**

The financial statements have been prepared on a going concern basis. The directors will support the company for the foreseeable future and pay debts as they fall due.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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 taxable income.

## **A M Evans & Co Ltd**

### **Notes to the Financial Statements for the Year Ended 31 July 2025**

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Plant & Equipment  | 25% Straight line                   |
| Motor Vehicles     | 25% Straight line                   |
| Office Equipment   | 25% Straight line                   |

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### **Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **A M Evans & Co Ltd**

### **Notes to the Financial Statements for the Year Ended 31 July 2025**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 2 (2024 - 2).

# A M Evans & Co Ltd

## Notes to the Financial Statements for the Year Ended 31 July 2025

### 4 Tangible assets

|                          | Plant and<br>machinery<br>£ | Office equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|--------------------------|-----------------------------|-----------------------|---------------------|------------|
| <b>Cost or valuation</b> |                             |                       |                     |            |
| At 1 August 2024         | 1,000                       | 333                   | 1,000               | 2,333      |
| At 31 July 2025          | 1,000                       | 333                   | 1,000               | 2,333      |
| <b>Depreciation</b>      |                             |                       |                     |            |
| At 1 August 2024         | 1,000                       | 333                   | 1,000               | 2,333      |
| At 31 July 2025          | 1,000                       | 333                   | 1,000               | 2,333      |
| <b>Carrying amount</b>   |                             |                       |                     |            |
| At 31 July 2025          | -                           | -                     | -                   | -          |

### 5 Stocks

|                   | 2025<br>£ | 2024<br>£ |
|-------------------|-----------|-----------|
| Work in progress  | 750       | 150       |
| Other inventories | 900       | 100       |
|                   | 1,650     | 250       |

### 6 Debtors

|                                                                                                       | Note | 2025<br>£ | 2024<br>£ |
|-------------------------------------------------------------------------------------------------------|------|-----------|-----------|
| Trade debtors                                                                                         |      | -         | 1,395     |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | 10   | 2,497     | 2,497     |
|                                                                                                       |      | 2,497     | 3,892     |

# A M Evans & Co Ltd

## Notes to the Financial Statements for the Year Ended 31 July 2025

### 7 Creditors

#### Creditors: amounts falling due within one year

|                                                | Note | 2025<br>£     | 2024<br>£    |
|------------------------------------------------|------|---------------|--------------|
| <b>Due within one year</b>                     |      |               |              |
| Bank loans and overdrafts                      | 9    | 3,600         | -            |
| Trade creditors                                |      | 5,512         | 2,767        |
| Taxation and social security                   |      | 222           | 141          |
| Directors' loan accounts                       | 10   | 1,678         | -            |
| Outstanding defined contribution pension costs |      | 48            | -            |
| Corporation tax liability                      |      | -             | 193          |
| Other creditors                                |      | 6,604         | 2,301        |
|                                                |      | <u>17,664</u> | <u>5,402</u> |

#### Creditors: amounts falling due after more than one year

|                           | Note | 2025<br>£ | 2024<br>£ |
|---------------------------|------|-----------|-----------|
| <b>Due after one year</b> |      |           |           |
| Loans and borrowings      | 9    | -         | 7,200     |

### 8 Share capital

#### Allotted, called up and fully paid shares

|                             | 2025     |          | 2024     |          |
|-----------------------------|----------|----------|----------|----------|
|                             | No.      | £        | No.      | £        |
| Ordinary Share of £1 each   | 1        | 1        | 1        | 1        |
| A Ordinary Share of £1 each | 1        | 1        | 1        | 1        |
|                             | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

### 9 Loans and borrowings

|                                         | 2025<br>£ | 2024<br>£ |
|-----------------------------------------|-----------|-----------|
| <b>Non-current loans and borrowings</b> |           |           |
| Bank borrowings                         | -         | 7,200     |

## A M Evans & Co Ltd

### Notes to the Financial Statements for the Year Ended 31 July 2025

|                                     | 2025  | 2024 |
|-------------------------------------|-------|------|
|                                     | £     | £    |
| <b>Current loans and borrowings</b> |       |      |
| Bank borrowings                     | 3,600 | -    |

#### 10 Related party transactions

##### Transactions with directors

As at the balance sheet date, the director was owed £1,678 (2024 : £ Nil) from the company. The loan is interest free and repayable on demand.

##### Summary of transactions with other related parties

T.J.Evans & Son. Ltd

At the year end the company had loans outstanding to T.J.Evans & Son Ltd totalling £2,497 (2024 - £2,497)

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.