

**JHJ INSULATIONS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

JHJ Insulations Limited
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JHJ Insulations Limited
Balance Sheet
As At 31 March 2025

Registered number: SC691965

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,446		3,262
			2,446		3,262
CURRENT ASSETS					
Stocks	5	1,500		500	
Debtors	6	46,016		34,840	
Cash at bank and in hand		9,373		30,366	
		56,889		65,706	
Creditors: Amounts Falling Due Within One Year	7	(39,621)		(45,225)	
NET CURRENT ASSETS (LIABILITIES)			17,268		20,481
TOTAL ASSETS LESS CURRENT LIABILITIES			19,714		23,743
NET ASSETS			19,714		23,743
CAPITAL AND RESERVES					
Called up share capital	8		1		-
Profit and Loss Account			19,713		23,743
SHAREHOLDERS' FUNDS			19,714		23,743

For the year ending 31 March 2025 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.

On behalf of the board

James Hall

Director

22 December 2025

The notes on pages 2 to 3 form part of these financial statements.

JHJ Insulations Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

JHJ Insulations Limited is a private company, limited by shares, incorporated in Scotland, registered number SC691965. The registered office is Gallabog Croft, Balgavenny, Rothienorman, Inverurie, AB51 8XX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
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2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2024: NIL)

JHJ Insulations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2024	5,800
As at 31 March 2025	5,800
Depreciation	
As at 1 April 2024	2,538
Provided during the period	816
As at 31 March 2025	3,354
Net Book Value	
As at 31 March 2025	2,446
As at 1 April 2024	3,262

5. Stocks

	2025	2024
	£	£
Stock	1,500	500

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	3,840
Amounts owed by participating interests	46,000	31,000
Other debtors	16	-
	46,016	34,840

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	(1,260)
Amounts owed to participating interests	33,719	-
Other creditors	1,914	40,033
Taxation and social security	3,988	6,452
	39,621	45,225

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1	-

9. Related Party Transactions

Included in debtors at the balance sheet date is £46,000 (2024 - £31,000) due from a connected party.

Included in creditors is £33,719 (2024 - £Nil) due to a connected party.

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.