

AIR VENT TECH LIMITED
Unaudited Financial Statements
For the financial year ended 31 July 2025
Pages for filing with the registrar

AIR VENT TECH LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 31 July 2025

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AIR VENT TECH LIMITED
BALANCE SHEET
As at 31 July 2025

	Note	31.07.2025	31.07.2024
		£	£
Current assets			
Debtors	3	103,373	19,251
Cash at bank and in hand		34,769	2,344
		138,142	21,595
Creditors: amounts falling due within one year	4	(49,841)	(20,122)
Net current assets		88,301	1,473
Total assets less current liabilities		88,301	1,473
Net assets		88,301	1,473
Capital and reserves			
Called-up share capital	5	100	100
Profit and loss account		88,201	1,373
Total shareholders' funds		88,301	1,473

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.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Air Vent Tech Limited (registered number: 15018519) were approved and authorised for issue by the Board of Directors on 14 April 2026. They were signed on its behalf by:

J A N Perry
Director

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NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 July 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

General information and basis of accounting

Air Vent Tech Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Shire Barn Blisworth Hill Farm Stoke Road, Blisworth, Northampton, NN7 3DB, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer.

Turnover from the sale of goods is recognised when the goods are physically delivered to the customer.

Revenue from services is recognised as they are delivered.

Employee benefits

Defined contribution schemes

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets receivable within one year, such as trade debtors and bank balances, are measured at transaction price less any impairment.

Basic financial assets receivable within more than one year are measured at amortised cost less any impairment.

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Financial assets are derecognised when and only when the contractual rights to the cash flows from the financial asset expire or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Basic financial liabilities

Basic financial liabilities that have no stated interest rate and are payable within one year, such as trade creditors, are measured at transaction price.

Other basic financial liabilities are measured at amortised cost.

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2. Employees

	Year ended 31.07.2025	Period from 21.07.2023 to 31.07.2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	1	1

3. Debtors

	31.07.2025	31.07.2024
	£	£
Trade debtors	90,570	19,151
CIS suffered	7,230	0
Other debtors	5,573	100
	103,373	19,251

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4. Creditors: amounts falling due within one year

	31.07.2025	31.07.2024
	£	£
Trade creditors	17,101	536
CIS withheld	3,583	216
Taxation and social security	27,457	6,644
Other creditors	1,700	12,726
	<u>49,841</u>	<u>20,122</u>

5. Called-up share capital

	31.07.2025	31.07.2024
	£	£
Allotted, called-up and fully-paid		
100 Ordinary shares of £ 1.00 each	<u>100</u>	<u>100</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.