REGISTERED NUMBER: 05679598 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2019

for

Aerona (Air&Sea) Customs Clearing Agents Limited

Allen Mills Howard & Co
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

Aerona (Air&Sea) Customs Clearing Agents Limited (Registered number: 05679598)

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Aerona (Air&Sea) Customs Clearing Agents Limited

Company Information for the Year Ended 31 December 2019

Director:	Mr A Sawyerr
Registered office:	Safestore House 189 Manchester Road Chadderton Oldham Greater Manchester OL8 4PS
Registered number:	05679598 (England and Wales)
Accountants:	Allen Mills Howard & Co Chartered Certified Accountants Library Chambers 48 Union Street Hyde Cheshire SK14 1ND

Chartered Certified Accountants' Report to the Director on the Unaudited Financial Statements of Aerona (Air&Sea) Customs Clearing Agents Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aerona (Air&Sea) Customs Clearing Agents Limited for the year ended 31 December 2019 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the director of Aerona (Air&Sea) Customs Clearing Agents Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aerona (Air&Sea) Customs Clearing Agents Limited and state those matters that we have agreed to state to the director of Aerona (Air&Sea) Customs Clearing Agents Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Aerona (Air&Sea) Customs Clearing Agents Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Aerona (Air&Sea) Customs Clearing Agents Limited. You consider that Aerona (Air&Sea) Customs Clearing Agents Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aerona (Air&Sea) Customs Clearing Agents Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Allen Mills Howard & Co
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

21 April 2020

Aerona (Air&Sea) Customs Clearing Agents Limited (Registered number: 05679598)

Balance Sheet
31 December 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	4		10,458		5,968
Current assets					
Debtors	5	28,501		30,567	
Cash at bank and in hand		29,870		28,347	
		58,371		58,914	
Creditors					
Amounts falling due within one year	6	22,254		24,966	
Net current assets			36,117		33,948
Total assets less current liabilities			46,575		39,916
Provisions for liabilities			1,987		1,134
Net assets			44,588		38,782
Capital and reserves					
Called up share capital	7		100		100
Retained earnings			44,488		38,682
Shareholders' funds			44,588		38,782

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2019

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 April 2020 and were signed by:

Mr A Sawyerr - Director

Notes to the Financial Statements
for the Year Ended 31 December 2019

1. Statutory information

Aerona (Air&Sea) Customs Clearing Agents 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

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

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

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- straight line over 3 years

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

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Notes to the Financial Statements - continued for the Year Ended 31 December 2019

3. Employees and directors

The average number of employees during the year was 3 (2018 - 3) .

4. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 January 2019	3,516	2,042	5,092	1,807	12,457
Additions	-	1,648	5,949	2,721	10,318
Disposals	-	-	(5,092)	-	(5,092)
At 31 December 2019	3,516	3,690	5,949	4,528	17,683
Depreciation					
At 1 January 2019	2,750	352	2,648	739	6,489
Charge for year	153	668	1,190	1,373	3,384
Eliminated on disposal	-	-	(2,648)	-	(2,648)
At 31 December 2019	2,903	1,020	1,190	2,112	7,225
Net book value					
At 31 December 2019	613	2,670	4,759	2,416	10,458
At 31 December 2018	766	1,690	2,444	1,068	5,968

5. Debtors: amounts falling due within one year

	2019 £	2018 £
Trade debtors	9,604	21,180
Other debtors	18,897	9,387
	28,501	30,567

6. Creditors: amounts falling due within one year

	2019 £	2018 £
VAT (Other)	-	(77)
Trade creditors	11,216	9,715
Taxation and social security	6,970	9,530
Other creditors	4,068	5,798
	22,254	24,966

7. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019 £	2018 £
100	Ordinary	£1	100	100

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.