

**AARON BUILDING SUPPLIES LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022**

AARON BUILDING SUPPLIES LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

AARON BUILDING SUPPLIES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

Director	Dean Anthony Floyd
Company Number	05774463 (England and Wales)
Registered Office	UNIT 8, AARON HOUSE FOREST ROAD, HAINAULT BUSINESS PARK ILFORD ESSEX IG6 3JP United Kingdom
Accountants	Brian G. Lonis & Co Ltd Accountants & Business Consultants 12E Manor Road London N16 5SA

AARON BUILDING SUPPLIES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	6,019	7,081
Current assets			
Debtors	5	136,382	202,792
Cash at bank and in hand		119	33
		<u>136,501</u>	<u>202,825</u>
Creditors: amounts falling due within one year	<u>6</u>	(2,528)	(68,250)
Net current assets		<u>133,973</u>	<u>134,575</u>
Net assets		<u>139,992</u>	<u>141,656</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Profit and loss account		139,892	141,556
Shareholders' funds		<u>139,992</u>	<u>141,656</u>

For the year ending 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 30 January 2023 and were signed on its behalf by

Dean Anthony Floyd
Director

Company Registration No. 05774463

AARON BUILDING SUPPLIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

1 Statutory information

AARON BUILDING SUPPLIES LTD is a private company, limited by shares, registered in England and Wales, registration number 05774463. The registered office is UNIT 8, AARON HOUSE, FOREST ROAD, HAINAULT BUSINESS PARK, ILFORD, ESSEX, IG6 3JP, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% Reducing balance method
Motor vehicles	25% Reducing balance method
Fixtures & fittings	15% Reducing balance method

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

AARON BUILDING SUPPLIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

4 Tangible fixed assets

	Land & buildings £	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 May 2021	42,768	1,745	33,891	78,404
At 30 April 2022	42,768	1,745	33,891	78,404
Depreciation				
At 1 May 2021	42,768	1,270	27,285	71,323
Charge for the year	-	71	991	1,062
At 30 April 2022	42,768	1,341	28,276	72,385
Net book value				
At 30 April 2022	-	404	5,615	6,019
At 30 April 2021	-	475	6,606	7,081

5 Debtors

	2022 £	2021 £
Amounts falling due after more than one year		
Other debtors	136,382	202,792

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings and other participating interests	1,928	63,650
Other creditors	-	2,761
Accruals	600	1,839
	2,528	68,250

7 Share capital

	2022 £	2021 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

8 Transactions with related parties

At the balance sheet date, the company owed £1,928 Chigwell (London) Ltd.

9 Controlling party

The company's ultimate controlling party is Dean Anthony Floyd by virtue of his ownership of 100% of the issues share capital in the company.

10 Average number of employees

During the year the average number of employees was 1 (2021: 1).

