

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Aeon Green Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4

Aeon Green Limited

Company Information
for the Year Ended 31 March 2023

DIRECTOR:

D A Etherington

REGISTERED OFFICE:

Belfry House
Bell Lane
Hertford
Hertfordshire
SG14 1BP

REGISTERED NUMBER:

07566237 (England and Wales)

ACCOUNTANTS:

Philip T. Chave & Co
Belfry House
Bell Lane
Hertford
Hertfordshire
SG14 1BP

Abridged Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		237,305		208,903
CURRENT ASSETS					
Stocks		110,000		-	
Debtors		717,589		233,651	
Cash at bank		1,892,828		778,485	
		2,720,417		1,012,136	
CREDITORS					
Amounts falling due within one year		745,866		349,733	
NET CURRENT ASSETS			1,974,551		662,403
TOTAL ASSETS LESS CURRENT LIABILITIES			2,211,856		871,306
PROVISIONS FOR LIABILITIES	5		40,236		34,529
NET ASSETS			2,171,620		836,777
CAPITAL AND RESERVES					
Called up share capital	6		200		200
Retained earnings			2,171,420		836,577
SHAREHOLDERS' FUNDS			2,171,620		836,777

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

Aeon Green Limited (Registered number: 07566237)

Abridged Balance Sheet - continued
31 March 2023

The financial statements were approved by the director and authorised for issue on 21 December 2023 and were signed by:

D A Etherington - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Aeon Green 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.

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	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2022 - 4).

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2022	369,839
Additions	95,177
At 31 March 2023	<u>465,016</u>
DEPRECIATION	
At 1 April 2022	160,936
Charge for year	66,775
At 31 March 2023	<u>227,711</u>
NET BOOK VALUE	
At 31 March 2023	<u>237,305</u>
At 31 March 2022	<u>208,903</u>

5. PROVISIONS FOR LIABILITIES

	31.3.23	31.3.22
	£	£
Deferred tax	<u>40,236</u>	<u>34,529</u>
		Deferred tax
		£
Balance at 1 April 2022		34,529
Unused amounts reversed during year		5,707
Balance at 31 March 2023		<u>40,236</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
100	Ordinary	£1	100	100
100	"A"	£1	100	100
			<u>200</u>	<u>200</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.