

**REGISTERED NUMBER: 08897248 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018  
FOR  
ASTON BOURNE BRIGHTON LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Chartered Accountants' Report</b>	<b>6</b>

**ASTON BOURNE BRIGHTON LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2018**

**DIRECTORS:**

S E Mather  
I C Mather

**REGISTERED OFFICE:**

28 Wilton Road  
Bexhill  
East Sussex  
TN40 1EZ

**REGISTERED NUMBER:**

08897248 (England and Wales)

**ACCOUNTANTS:**

Ashdown Hurrey  
Chartered Accountants & Business Advisers  
28 Wilton Road  
Bexhill on Sea  
East Sussex  
TN40 1EZ

**ASTON BOURNE BRIGHTON LIMITED (REGISTERED NUMBER: 08897248)**

**BALANCE SHEET  
31 MARCH 2018**

	Notes	31.3.18 £	£	31.3.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		89,921		106,712
<b>CURRENT ASSETS</b>					
Stocks	5	343,028		278,587	
Debtors	6	10,976		10,943	
Cash at bank and in hand		<u>1,533</u>		<u>2,017</u>	
		355,537		291,547	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>287,617</u>		<u>270,251</u>	
<b>NET CURRENT ASSETS</b>			<u>67,920</u>		<u>21,296</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			157,841		128,008
<b>PROVISIONS FOR LIABILITIES</b>			<u>17,205</u>		-
<b>NET ASSETS</b>			<u>140,636</u>		<u>128,008</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>140,536</u>		<u>127,908</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>140,636</u>		<u>128,008</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

**BALANCE SHEET - continued**  
**31 MARCH 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 Board of Directors on 18 September 2018 and were signed on its behalf by:

S E Mather - Director

I C Mather - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**1. STATUTORY INFORMATION**

Aston Bourne Brighton 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The directors have made an assessment about the company's ability to continue as a going concern and they do not consider there to be any material uncertainties. As a result they have adopted the going concern basis of accounting.

**Turnover**

Turnover represents net invoiced sales of goods excluding value added tax. Turnover is recognised at the point at which goods are dispatched.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2017 - 8) .

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2018**

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2017	136,986	20,798	1,500	409	159,693
Additions	-	95	-	142	237
Disposals	-	-	(1,500)	-	(1,500)
At 31 March 2018	<u>136,986</u>	<u>20,893</u>	<u>-</u>	<u>551</u>	<u>158,430</u>
<b>DEPRECIATION</b>					
At 1 April 2017	41,058	11,031	656	236	52,981
Charge for year	13,699	2,442	-	43	16,184
Eliminated on disposal	-	-	(656)	-	(656)
At 31 March 2018	<u>54,757</u>	<u>13,473</u>	<u>-</u>	<u>279</u>	<u>68,509</u>
<b>NET BOOK VALUE</b>					
At 31 March 2018	<u>82,229</u>	<u>7,420</u>	<u>-</u>	<u>272</u>	<u>89,921</u>
At 31 March 2017	<u>95,928</u>	<u>9,767</u>	<u>844</u>	<u>173</u>	<u>106,712</u>

**5. STOCKS**

	31.3.18	31.3.17
	£	£
Stocks	<u>343,028</u>	<u>278,587</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Prepayments	<u>10,976</u>	<u>10,943</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Bank loans and overdrafts	97,657	130,146
Trade creditors	96,017	71,933
Tax	22,020	642
Social security and other taxes	1,519	1,016
VAT	9,883	14,228
Other creditors	18,474	5,858
Directors' current accounts	40,816	45,344
Accrued expenses	<u>1,231</u>	<u>1,084</u>
	<u>287,617</u>	<u>270,251</u>

**8. OTHER FINANCIAL COMMITMENTS**

A general charge is held by National Westminster Bank Plc over all the property or undertaking of the company.

**9. RELATED PARTY DISCLOSURES**

A directors current account exists to which there are no terms attached. At the end of the year, £4,913 (2017: £11,788) was owed to Mr Mather and £35,903 (2016: £33,557) was owed to Mrs Mather.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ASTON BOURNE BRIGHTON LIMITED**

**The following reproduces the text of the report prepared for the directors 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 Directors 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 Aston Bourne Brighton Limited for the year ended 31 March 2018 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Aston Bourne Brighton Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aston Bourne Brighton Limited and state those matters that we have agreed to state to the Board of Directors of Aston Bourne Brighton Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aston Bourne Brighton Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aston Bourne Brighton 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 Aston Bourne Brighton Limited. You consider that Aston Bourne Brighton 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 Aston Bourne Brighton 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.

Ashdown Hurrey  
Chartered Accountants & Business Advisers  
28 Wilton Road  
Bexhill on Sea  
East Sussex  
TN40 1EZ

18 September 2018



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.