

REGISTERED NUMBER: SC484941 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

Aa Aggregates Central Limited

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for the Year Ended 31 March 2018

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Aa Aggregates Central Limited

Company Information
for the Year Ended 31 March 2018

DIRECTOR: J B Neill

REGISTERED OFFICE: Unit E Fallside Road
Bothwell
Glasgow
G71 8BG

REGISTERED NUMBER: SC484941 (Scotland)

ACCOUNTANTS: Turner Accountancy Ltd
17-19 Motherwell Road
Carfin
ML1 4EB

Statement of Financial Position
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Intangible assets	3		-		-
Tangible assets	4		<u>95,000</u>		<u>-</u>
			95,000		-
CURRENT ASSETS					
Debtors	5	(31,722)		8,132	
Cash at bank		<u>109,617</u>		<u>26,000</u>	
		77,895		34,132	
CREDITORS					
Amounts falling due within one year	6	<u>54,807</u>		<u>10,403</u>	
NET CURRENT ASSETS			<u>23,088</u>		<u>23,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>118,088</u>		<u>23,729</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			<u>117,988</u>		<u>23,629</u>
SHAREHOLDERS' FUNDS			<u>118,088</u>		<u>23,729</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 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 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)

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 director on 22 November 2018 and were signed by:

J B Neill - Director

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

Aa Aggregates Central Limited is a private company, limited by shares, registered in Scotland. 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.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

3. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2017 and 31 March 2018	<u>186,312</u>
AMORTISATION	
At 1 April 2017 and 31 March 2018	<u>186,312</u>
NET BOOK VALUE	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>-</u>

4. **TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
Additions	<u>95,000</u>
At 31 March 2018	<u>95,000</u>
NET BOOK VALUE	
At 31 March 2018	<u>95,000</u>

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

	31.3.18 £	31.3.17 £
Trade debtors	54,660	58,269
Inter Company Loan	(97,622)	(61,377)
Directors' current accounts	<u>11,240</u>	<u>11,240</u>
	<u>(31,722)</u>	<u>8,132</u>

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

	31.3.18 £	31.3.17 £
Trade creditors	38,639	(1)
Tax	13,464	-
Social security and other taxes	(82)	(82)
VAT	2,786	10,465
Accruals and deferred income	-	21
	<u>54,807</u>	<u>10,403</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.18	31.3.17
		£	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2018 and 31 March 2017:

	31.3.18	31.3.17
	£	£
J B Neill		
Balance outstanding at start of year	11,240	11,240
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>11,240</u>	<u>11,240</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.