REGISTERED NUMBER: 02313648 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

FOR

AARON METAL & PLASTIC SUPPLIES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

AARON METAL & PLASTIC SUPPLIES LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

DIRECTOR:	Mr J H Bowker
REGISTERED OFFICE:	Boyce's Building 40-42 Regent Street Regent Street Clifton Bristol BS8 4HU
REGISTERED NUMBER:	02313648 (England and Wales)
ACCOUNTANTS:	Lawes & Co Boyce's Building 40-42 Regent Street Clifton Bristol BS8 4HU

BALANCE SHEET
30 SEPTEMBER 2023

		30.9.23		30.9.22	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		**185,540**		185,696
CURRENT ASSETS					
Stocks		**3,000**		3,000	
Debtors	5	**127,249**		150,802	
Cash at bank		**87,763**		27,445	
		218,012		181,247	
CREDITORS					
Amounts falling due within one year	6	**166,557**		148,900	
NET CURRENT ASSETS			**51,455**		32,347
TOTAL ASSETS LESS CURRENT LIABILITIES			**236,995**		218,043
PROVISIONS FOR LIABILITIES			**22,393**		17,051
NET ASSETS			**214,602**		200,992
CAPITAL AND RESERVES					
Called up share capital	7		**100**		100
Revaluation reserve			**72,126**		72,126
Retained earnings			**142,376**		128,766
SHAREHOLDERS' FUNDS			**214,602**		200,992

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 SEPTEMBER 2023

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 April 2024 and were signed by:

Mr J H Bowker - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. STATUTORY INFORMATION

Aaron Metal & Plastic Supplies 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 as modified by the revaluation of certain assets.

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
Computer equipment	- 25% on reducing balance

Property is not being depreciated.

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.

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2. ACCOUNTING POLICIES - continued

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 3 (2022 - 3) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 October 2022 and 30 September 2023	185,000	18,195	28,996	8,535	240,726
DEPRECIATION					
At 1 October 2022	-	18,151	28,674	8,205	55,030
Charge for year	-	9	64	83	156
At 30 September 2023	-	18,160	28,738	8,288	55,186
NET BOOK VALUE					
At 30 September 2023	185,000	35	258	247	185,540
At 30 September 2022	185,000	44	322	330	185,696

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4. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 30 September 2023 is represented by:

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
Valuation in 2016	89,044	-	89,044
Cost	95,956	55,726	151,682
	185,000	55,726	240,726

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade debtors	127,249	150,802

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	111,712	104,925
Taxation and social security	47,789	37,291
Other creditors	7,056	6,684
	166,557	148,900

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.23	30.9.22
			£	£
100	Ordinary	£1	100	100

8. RELATED PARTY DISCLOSURES

The company maintains an interest free loan account with its director. At the year end the company director was owed £64 (2022: £113).

9. ULTIMATE CONTROLLING PARTY

The company is under the ultimate control of Mr J H Bowker by virtue of his 100% shareholding in the company.