REGISTERED NUMBER: 03443600 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2019

FOR

A AARAN LTD

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FOR THE YEAR ENDED 30 APRIL 2019

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COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2019

DIRECTOR:	Mr R A Unwin
SECRETARY:	Mrs L P A Unwin
REGISTERED OFFICE:	Solar House 282 Chase Road Southgate London N14 6NZ
REGISTERED NUMBER:	03443600 (England and Wales)
ACCOUNTANTS:	Freemans Partnership LLP Chartered Certified Accountants Solar House 282 Chase Road London N14 6NZ

BALANCE SHEET
30 APRIL 2019

	Notes	30.4.19 £	£	30.4.18 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		**13,039**		15,604
			13,039		15,604
CURRENT ASSETS					
Debtors	6	**10,111**		16,507	
Cash at bank		**10,608**		23,951	
		20,719		40,458	
CREDITORS					
Amounts falling due within one year	7	**66,917**		88,509	
NET CURRENT LIABILITIES			**(46,198)**		(48,051)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(33,159)**		(32,447)
PROVISIONS FOR LIABILITIES	8		**1,979**		2,357
NET LIABILITIES			**(35,138)**		(34,804)
CAPITAL AND RESERVES					
Called up share capital	9		**10**		10
Retained earnings			**(35,148)**		(34,814)
SHAREHOLDERS' FUNDS			**(35,138)**		(34,804)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 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 APRIL 2019

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 on 2 December 2019 and were signed by:

Mr R A Unwin - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

A Aaran Ltd 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 represents amounts derived from the provision of services to customers during the year, and is recognised at the date the service was provided. This is stated after trade discounts, other sales taxes and net of VAT.

Goodwill
Goodwill, of the business is written off evenly over its estimated useful life of ten 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.

Fixtures fittings, plant and equipment	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

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 2 (2018 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 May 2018 and 30 April 2019	**295,343**
AMORTISATION	
At 1 May 2018 and 30 April 2019	**295,343**
NET BOOK VALUE	
At 30 April 2019	-
At 30 April 2018	-

5. **TANGIBLE FIXED ASSETS**

	Fixtures fittings, plant and equipment £	Motor vehicles £	Totals £
COST			
At 1 May 2018 and 30 April 2019	**60,396**	**110,179**	**170,575**
DEPRECIATION			
At 1 May 2018	**47,034**	**107,937**	**154,971**
Charge for year	**2,004**	**561**	**2,565**
At 30 April 2019	**49,038**	**108,498**	**157,536**
NET BOOK VALUE			
At 30 April 2019	**11,358**	**1,681**	**13,039**
At 30 April 2018	13,362	2,242	15,604

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

	30.4.19 £	30.4.18 £
Trade debtors	**10,111**	16,507

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19	30.4.18
	£	£
Trade creditors	**6,904**	15,238
Tax	**512**	-
Social security and other taxes	**418**	492
VAT	**4,819**	4,615
Natwest business card	**4,293**	3,388
Directors' current accounts	**46,471**	61,276
Accrued expenses	**3,500**	3,500
	66,917	88,509

8. PROVISIONS FOR LIABILITIES

	30.4.19	30.4.18
	£	£
Deferred tax	**1,979**	2,357

	Deferred tax
	£
Balance at 1 May 2018	**2,357**
Provided during year	**(378)**
Balance at 30 April 2019	**1,979**

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.19 £	30.4.18 £
10	Ordinary	£1	**10**	10

10. CONTROL

The company is under the control of Mr and Mrs Unwin by Virtue of the fact of owning the majority of shares.

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.