

REGISTERED NUMBER: 03443600 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

FOR

A AARAN LTD

A AARAN LTD (REGISTERED NUMBER: 03443600)

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FOR THE YEAR ENDED 30 APRIL 2020**

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A AARAN LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2020

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 2020

	Notes	30.4.20 £	£	30.4.19 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>10,915</u>		<u>13,039</u>
			10,915		13,039
CURRENT ASSETS					
Debtors	6	1,846		10,111	
Cash at bank		<u>57,507</u>		<u>10,608</u>	
		59,353		20,719	
CREDITORS					
Amounts falling due within one year	7	<u>76,276</u>		<u>66,917</u>	
NET CURRENT LIABILITIES			<u>(16,923)</u>		<u>(46,198)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(6,008)		(33,159)
PROVISIONS FOR LIABILITIES					
	8		<u>1,665</u>		<u>1,979</u>
NET LIABILITIES			<u>(7,673)</u>		<u>(35,138)</u>
CAPITAL AND RESERVES					
Called up share capital	9		10		10
Retained earnings	10		<u>(7,683)</u>		<u>(35,148)</u>
SHAREHOLDERS' FUNDS			<u>(7,673)</u>		<u>(35,138)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 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.

BALANCE SHEET - continued
30 APRIL 2020

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 2 December 2020 and were signed by:

Mr R A Unwin - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020**

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 Statement of Income and Retained Earnings, 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2020

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2019 - 2) .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 May 2019
and 30 April 2020

295,343

AMORTISATION

At 1 May 2019
and 30 April 2020

295,343

NET BOOK VALUE

At 30 April 2020

-

At 30 April 2019

-

5. TANGIBLE FIXED ASSETS

**Fixtures
fittings,
plant and
equipment**
£

**Motor
vehicles**
£

Totals
£

COST

At 1 May 2019
and 30 April 2020

60,396

110,179

170,575

DEPRECIATION

At 1 May 2019

49,038

108,498

157,536

Charge for year

1,704

420

2,124

At 30 April 2020

50,742

108,918

159,660

NET BOOK VALUE

At 30 April 2020

9,654

1,261

10,915

At 30 April 2019

11,358

1,681

13,039

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.20

30.4.19

£

£

Trade debtors

1,846

10,111

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2020

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	30.4.19
	£	£
Trade creditors	6,444	6,904
Tax	6,780	512
Social security and other taxes	776	418
VAT	6,681	4,819
Natwest business card	610	4,293
Pension	76	-
Directors' current accounts	51,409	46,471
Accrued expenses	3,500	3,500
	<u>76,276</u>	<u>66,917</u>

8. PROVISIONS FOR LIABILITIES

	30.4.20	30.4.19
	£	£
Deferred tax	<u>1,665</u>	<u>1,979</u>
		Deferred tax
		£
Balance at 1 May 2019		1,979
Provided during year		(314)
Balance at 30 April 2020		<u>1,665</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.20	30.4.19
			£	£
10	Ordinary	£1	<u>10</u>	<u>10</u>

10. RESERVES

		Retained earnings
		£
At 1 May 2019		(35,148)
Profit for the year		27,465
At 30 April 2020		<u>(7,683)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2020

11. **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.