

# AA AGGREGATES CONSTRUCTION LIMITED

Unaudited Financial Statements

**Period of accounts**

**Start date:** 01 April 2021

**End date:** 31 March 2022

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**Company Information**  
**For the year ended 31 March 2022**

<b>Director</b>	John Neill
<b>Registered Number</b>	SC590833
<b>Registered Office</b>	Unit E Fallside Road, Bothwell, Glasgow, United Kingdom G71 8BG
<b>Accountants</b>	Turner Accountancy Limited 101 Park Street  Motherwell ML1 1PF

# AA AGGREGATES CONSTRUCTION LIMITED

## Director's Report

For the year ended 31 March 2022

### **Director's report and financial statements**

The directors present their annual report and the financial statements for the year ended 31 March 2022.

### **Principal activities**

Principal activity of the company during the financial year was of construction.

### **Director**

The director who served the company throughout the year was as follows:

John Neill

## Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.

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John Neill  
Director

Date approved: 11 October 2022

**AA AGGREGATES CONSTRUCTION LIMITED**  
**Accountants' Report**  
**For the year ended 31 March 2022**

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 March 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Turner Accountancy Limited  
31 March 2022

.....  
Turner Accountancy Limited  
101 Park Street

Motherwell  
ML1 1PF  
11 October 2022

**AA AGGREGATES CONSTRUCTION LIMITED**  
**Statement of Financial Position**  
**As at 31 March 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	3	17,066	11,835
		<u>17,066</u>	<u>11,835</u>
<b>Current assets</b>			
Stocks	4	450,000	735,000
Debtors	5	545,068	329,601
Cash at bank and in hand		27,416	21,943
		<u>1,022,484</u>	<u>1,086,544</u>
<b>Creditors: amount falling due within one year</b>	6	( 1,294,408 )	( 1,096,094 )
<b>Net current liabilities</b>		<u>(271,924)</u>	<u>(9,550)</u>
<b>Total assets less current liabilities</b>		<u>(254,858)</u>	<u>2,285</u>
<b>Net liabilities</b>		<u>(254,858)</u>	<u>2,285</u>
<b>Capital and reserves</b>			
Called up share capital		300	300
Profit and loss account		(255,158)	1,985
<b>Shareholder's funds</b>		<u>(254,858)</u>	<u>2,285</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 11 October 2022 and were signed by:

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John Neill  
Director

**AA AGGREGATES CONSTRUCTION LIMITED**  
**Statement of Changes in Equity**  
**For the year ended 31 March 2022**

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 April 2020	<b>300</b>	<b>10,940</b>	<b>11,240</b>
Profit for the year		(8,955)	(8,955)
Total comprehensive income for the year	-	<b>(8,955)</b>	<b>(8,955)</b>
Total investments by and distributions to owners	-	-	-
At 31 March 2021	<b>300</b>	<b>1,985</b>	<b>2,285</b>
At 01 April 2021	<b>300</b>	<b>1,986</b>	<b>2,286</b>
Profit for the year		(257,144)	(257,144)
Total comprehensive income for the year	-	<b>(257,144)</b>	<b>(257,144)</b>
Total investments by and distributions to owners	-	-	-
At 31 March 2022	<b>300</b>	<b>(255,158)</b>	<b>(254,858)</b>

# AA AGGREGATES CONSTRUCTION LIMITED

## Notes to the Financial Statements

For the year ended 31 March 2022

### General Information

AA Aggregates Construction Limited is a private company, limited by shares, registered in Scotland, registration number SC590833, registration address Unit E Fallside Road, , Bothwell, Glasgow, United Kingdom, G71 8BG

The presentation currency is £ sterling.

### 1. Accounting policies

#### Significant accounting policies

##### Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

##### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
Computer Equipment	25% Reducing Balance

## Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## 2. Average number of employees

Average number of employees during the year was 1 (2021 : 1).

## 3. Tangible fixed assets

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2021	13,754	2,027	15,781
Additions	10,919	-	10,919
Disposals	-	-	-
At 31 March 2022	<b>24,673</b>	<b>2,027</b>	<b>26,700</b>
<b>Depreciation</b>			
At 01 April 2021	3,439	507	3,946
Charge for year	5,308	380	5,688
On disposals	-	-	-
At 31 March 2022	<b>8,747</b>	<b>887</b>	<b>9,634</b>
<b>Net book values</b>			
Closing balance as at 31 March 2022	<b>15,926</b>	<b>1,140</b>	<b>17,066</b>
Opening balance as at 01 April 2021	<b>10,315</b>	<b>1,520</b>	<b>11,835</b>

#### 4. Stocks

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Work in Progress	450,000	735,000
	<u>450,000</u>	<u>735,000</u>

#### 5. Debtors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Debtors	282,341	329,601
VAT	3,977	0
	<u>286,318</u>	<u>329,601</u>

#### 5. Debtors: amounts falling due after one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	258,750	0
	<u>258,750</u>	<u>0</u>

#### 6. Creditors: amount falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	20,789	676
Intercompany	127,000	2,000
PAYE & Social Security	5,330	219
Accrued Expenses	223,789	503,609
Directors' Current Accounts	917,500	580,218
VAT	0	9,372
	<u>1,294,408</u>	<u>1,096,094</u>

## **7. Going Concern Note**

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.