

**Abbreviated Unaudited Accounts**  
**for the Year Ended 30 April 2009**  
**for**  
**Aaron Environmental Limited**



**Aaron Environmental Limited**

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for the Year Ended 30 April 2009**

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**Aaron Environmental Limited**  
**Company Information**  
**for the Year Ended 30 April 2009**

**DIRECTOR:** S Russell

**SECRETARY:** C Haywood

**REGISTERED OFFICE:** 7 Navigation Court  
Calder Park  
Wakefield  
West Yorkshire  
WF2 7BJ

**REGISTERED NUMBER:** 2760456 (England and Wales)

**ACCOUNTANTS:** VOICE & CO ACCOUNTANCY SERVICES LIMITED  
CHARTERED ACCOUNTANTS &  
REGISTERED AUDITORS  
14 Jessops Riverside  
800 Brightside Lane  
Sheffield  
S9 2RX

**Aaron Environmental Limited**

**Abbreviated Balance Sheet  
30 April 2009**

|  | Notes | 2009<br>£               | 2008<br>£               |
|--|-------|-------------------------|-------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                         |
| Tangible assets                              | 2     | 7,830                   | 22,944                  |
| <b>CURRENT ASSETS</b>                        |       |                         |                         |
| Stocks                                       |       | 19,802                  | 11,541                  |
| Debtors                                      |       | 130,397                 | 176,264                 |
| Cash in hand                                 |       | -                       | 200                     |
|  |       | <u>150,199</u>          | <u>188,005</u>          |
| <b>CREDITORS</b>                             |       |                         |                         |
| Amounts falling due within one year          |       | <u>(386,871)</u>        | <u>(380,190)</u>        |
| <b>NET CURRENT LIABILITIES</b>               |       |                         |                         |
|  |       | <u>(236,672)</u>        | <u>(192,185)</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                         |
|  |       | <u><u>(228,842)</u></u> | <u><u>(169,241)</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                         |                         |
| Called up share capital                      | 3     | 26,500                  | 26,500                  |
| Profit and loss account                      |       | <u>(255,342)</u>        | <u>(195,741)</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                         |                         |
|  |       | <u><u>(228,842)</u></u> | <u><u>(169,241)</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2009.

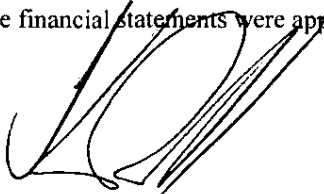
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2009 in accordance with Section 476 of the Companies Act 2006.

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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28 January 2010 and were signed by:



S Russell - Director

The notes form part of these abbreviated accounts

**Aaron Environmental Limited**

**Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2009**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The balance sheet of the company at 30th April 2009 shows a net deficiency of £228,842. Despite this deficiency the directors have decided that a going concern basis is still applicable due to the continued support of the bank and the Holding company.

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows: -

Plant and Machinery - straight line over 8 years

Fixtures & Fittings - straight line over 4 years

Motor vehicles - straight line over 3 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discontinued.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Aaron Environmental Limited**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 April 2009**

**2. TANGIBLE FIXED ASSETS**

|                        | <b>Total<br/>£</b> |
|------------------------|--------------------|
| <b>COST</b>            |                    |
| At 1 May 2008          | 122,780            |
| Disposals              | (13,653)           |
|                        | 109,127            |
| <b>DEPRECIATION</b>    |                    |
| At 1 May 2008          | 99,836             |
| Charge for year        | 15,114             |
| Eliminated on disposal | (13,653)           |
|                        | 101,297            |
| <b>NET BOOK VALUE</b>  |                    |
| At 30 April 2009       | 7,830              |
| At 30 April 2008       | 22,944             |

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2009<br>£     | 2008<br>£ |
|---------|----------|-------------------|---------------|-----------|
| 26,500  | Ordinary | £1                | <b>26,500</b> | 26,500    |

**4. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is JPB Property Holdings Limited, which owns 100% of the issued share capital.

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Aaron Environmental Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 30 April 2009 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 April 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*Voice & Co Accountancy Services Limited*

VOICE & CO ACCOUNTANCY SERVICES LIMITED  
CHARTERED ACCOUNTANTS &  
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14 Jessops Riverside  
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28 January 2010