

**Abbreviated Unaudited Accounts
for the Year Ended 30 April 2008
for
Aaron Environmental Limited**

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Aaron Environmental Limited

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for the Year Ended 30 April 2008**

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Aaron Environmental Limited
Company Information
for the Year Ended 30 April 2008

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 2008**

	Notes	2008 £	2007 £
FIXED ASSETS			
Tangible assets	2	22,944	49,419
CURRENT ASSETS			
Stocks		11,541	8,341
Debtors		176,264	156,831
Cash in hand		200	-
		<u>188,005</u>	<u>165,172</u>
CREDITORS			
Amounts falling due within one year		<u>(380,190)</u>	<u>(399,285)</u>
NET CURRENT LIABILITIES			
		<u>(192,185)</u>	<u>(234,113)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(169,241)</u>	<u>(184,694)</u>
CAPITAL AND RESERVES			
Called up share capital	3	26,500	26,500
Profit and loss account		<u>(195,741)</u>	<u>(211,194)</u>
SHAREHOLDERS' FUNDS			
		<u>(169,241)</u>	<u>(184,694)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2008.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 26 February 2009 and were signed on its behalf 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 2008**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The balance sheet of the company at 30th April 2008 shows a net deficiency of £169,241. 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 group.

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 January 2007).

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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 2008**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2007	135,030
Disposals	(12,250)
	122,780
DEPRECIATION	
At 1 May 2007	85,611
Charge for year	19,669
Eliminated on disposal	(5,444)
	99,836
NET BOOK VALUE	
At 30 April 2008	22,944
At 30 April 2007	49,419

3. CALLED UP SHARE CAPITAL

Authorised:		Nominal	2008	2007
Number:	Class:	value:	£	£
50,000	Ordinary	£1	50,000	50,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal	2008	2007
		value:	£	£
26,500	Ordinary	£1	26,500	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 Board of Directors
on the Unaudited Financial Statements of
Aaron Environmental Limited**

The following reproduces the text of the report prepared for the directors 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 1985, we have compiled the financial statements of the company for the year ended 30 April 2008 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 Board of Directors, as a body, 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 Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 Board of Directors, as a body, 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 2008 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 1985. 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 &
REGISTERED AUDITORS
14 Jessops Riverside
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26 February 2009

This page does not form part of the abbreviated accounts