Registered number: 13639749

AERIAL DEFENCE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Aerial Defence Ltd
Unaudited Financial Statements
For The Year Ended 30 September 2023

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Aerial Defence Ltd
Balance Sheet
As At 30 September 2023

Registered number: 13639749

	Notes	30 September 2023		30 September 2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		16,488		5,284
			16,488		5,284
CURRENT ASSETS					
Debtors	**5**	1,341		5,757	
Cash at bank and in hand		51,289		26,599	
		52,630		32,356	
Creditors: Amounts Falling Due Within One Year	**6**	(7,956)		(14,001)	
NET CURRENT ASSETS (LIABILITIES)			44,674		18,355
TOTAL ASSETS LESS CURRENT LIABILITIES			61,162		23,639
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(3,133)		(964)
NET ASSETS			58,029		22,675
CAPITAL AND RESERVES					
Called up share capital	**7**		100		100
Profit and Loss Account			57,929		22,575
SHAREHOLDERS' FUNDS			58,029		22,675

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Steven Tisseyre

Director

25th June 2024

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Aerial Defence Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 13639749 . The registered office is Woodend Creative Workspace, The Crescent, Scarborough, North Yorkshire, YO11 2PW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% reducing balance

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 October 2022	2,878	-	4,689	7,567
Additions	13,112	433	3,939	17,484
As at 30 September 2023	15,990	433	8,628	25,051
Depreciation				
As at 1 October 2022	720	-	1,563	2,283
Provided during the period	3,817	108	2,355	6,280
As at 30 September 2023	4,537	108	3,918	8,563
Net Book Value				
As at 30 September 2023	11,453	325	4,710	16,488
As at 1 October 2022	2,158	-	3,126	5,284

5. Debtors

	30 September 2023	30 September 2022
	£	£
Due within one year		
Trade debtors	-	5,517
Prepayments and accrued income	1,328	240
VAT	13	-
	1,341	5,757

6. Creditors: Amounts Falling Due Within One Year

	30 September 2023	30 September 2022
	£	£
Trade creditors	507	1,252
Corporation tax	6,462	5,637
VAT	-	441
Accruals and deferred income	487	553
Directors' loan accounts	500	6,118
	7,956	14,001

7. Share Capital

	30 September 2023	30 September 2022
	£	£
Allotted, Called up and fully paid	100	100

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.