

Registered number: 11955138

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**Aspel (UK) Limited**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2022**

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**Prepared By:**  
Estrella Accountancy Services Limited  
19 Poplar Drive  
Yeovil  
Somerset  
BA21 3UL

**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2022**

**DIRECTORS**

Mrs I H Rickards-Sanger

Mr K C Sanger

**REGISTERED OFFICE**

19 Poplar Drive

Yeovil

Somerset

BA21 3UL

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales, registered number 11955138

**ACCOUNTANTS**

Estrella Accountancy Services Limited

19 Poplar Drive

Yeovil

Somerset

BA21 3UL

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**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2022**

**CONTENTS**

	Page
Directors' Report	-
Accountants' Report	-
Statement Of Comprehensive Income	-
Balance Sheet	3
Notes To The Accounts	4
The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
Profit And Loss Account Summaries	-

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**BALANCE SHEET AT 30/04/2022**

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	3	92,341	105,850
<b>CURRENT ASSETS</b>			
Stock		216,017	88,105
Debtors	5	35,178	78,013
Cash at bank and in hand		119,307	249,241
		<u>370,502</u>	<u>415,359</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>123,899</u>	<u>199,760</u>
<b>NET CURRENT ASSETS</b>		<u>246,603</u>	<u>215,599</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>338,944</u>	<u>321,449</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	7	<u>22,818</u>	<u>37,217</u>
<b>NET ASSETS</b>		<u>316,126</u>	<u>284,232</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Profit and loss account		<u>316,026</u>	<u>284,132</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>316,126</u>	<u>284,232</u>

For the year ending 30/04/2022 the company was entitled to exemption 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 24/01/2023 and signed on their behalf  
by**

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Mrs I H Rickards-Sanger

Director

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2022**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 25%
Commercial Vehicles	reducing balance 25%
Fixtures and Fittings	reducing balance 15%

**1c. Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

**2. EMPLOYEES**

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	3	3

### 3. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
At 01/05/2021	19,155	130,604	175	149,934
Additions	-	21,939	1,451	23,390
Disposals	-	(14,500)	-	(14,500)
At 30/04/2022	19,155	138,043	1,626	158,824
<b>Depreciation</b>				
At 01/05/2021	4,921	39,119	44	44,084
Disposals	-	(8,383)	-	(8,383)
For the year	3,559	26,827	396	30,782
At 30/04/2022	8,480	57,563	440	66,483
<b>Net Book Amounts</b>				
At 30/04/2022	10,675	80,480	1,186	92,341
At 30/04/2021	14,234	91,485	131	105,850

### 4. STOCK

	2022	2021
	£	£
Stock comprises:		
Stock	216,017	88,105
	<u>216,017</u>	<u>88,105</u>

### 5. DEBTORS

	2022	2021
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	13,616	78,013
Other debtors	9,259	-
Directors current account	12,303	-
	<u>35,178</u>	<u>78,013</u>

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**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
UK corporation tax	36,438	47,175
VAT	58,607	87,866
PAYE control	522	40
Directors current account	-	16,854
Bank Loan	7,578	-
Hire purchase	10,569	14,277
Trade creditors	10,185	14,327
Other creditors	-	19,221
	<u>123,899</u>	<u>199,760</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Hire purchase >1yr	22,818	37,217
	<u>22,818</u>	<u>37,217</u>

**8. SECURED CREDITORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amount of other creditors which are secured	<u>33,387</u>	<u>51,494</u>

**9. SHARE CAPITAL**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

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## **10. RELATED PARTY TRANSACTIONS**

During the year the directors operated a directors current account with the company. At the year end the amount owed to the company was £12,303 (£16,854 creditor). The loan is interest free.

The company has loaned £9,259 to Texas Rocks Limited, a company with common shareholders and directors. The loan is interest free.

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.