

AERIAL TRAINING SERVICES LIMITED

Abridged Accounts

Period of accounts

Start date: 25 April 2022

End date: 30 April 2023

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AERIAL TRAINING SERVICES LIMITED
Accountants' Report
For the period ended 30 April 2023

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Aerial Training Services Limited for the period ended 30 April 2023 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and related notes from the company's accounting records and from information and explanations you have given us. As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com>.

This report is made solely to the member of Aerial Training Services Limited, as a body, in accordance with the terms of our engagement letter dated 19 March 2024. Our work has been undertaken solely to prepare for your approval the accounts of Aerial Training Services Limited and state those matters that we have agreed to state to the Board of Aerial Training Services Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at

<http://www.accaglobal.com/factsheet163>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aerial Training Services Limited and its members as a body for our work or for this report. It is your duty to ensure that Aerial Training Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Loss of Aerial Training Services Limited. You consider that Aerial Training Services Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the accounts of Aerial Training Services Limited. 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 statutory accounts.

SJW ACCOUNTANTS

Chartered Certified Accountants Casterton Suite, CHBC

Burton in Kendal

Carnforth

Lancashire

LA6 1NU

19 March 2024

AERIAL TRAINING SERVICES LIMITED
Statement of Financial Position
As at 30 April 2023

	Notes	2023 £
Fixed assets		
Tangible fixed assets	3	823
		<u>823</u>
Current assets		
Cash at bank and in hand		595
Creditors: amount falling due within one year		(2,056)
Net current liabilities		<u>(1,461)</u>
Total assets less current liabilities		<u>(638)</u>
Net liabilities		<u><u>(638)</u></u>
 Capital and reserves		
Called up share capital	4	1
Profit and loss account		(639)
Shareholder's funds		<u>(638)</u>

For the period ended 30 April 2023 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 period in question in accordance with section 476.
2. The director acknowledges 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. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 19 March 2024 and were signed by:

Claudia Cucker Martorell
Director

AERIAL TRAINING SERVICES LIMITED
Notes to the Abridged Financial Statements
For the period ended 30 April 2023

General Information

Aerial Training Services Limited is a private company, limited by shares, registered in England and Wales, registration number 14066724, registration address 32 Dover Close, Southwater, Horsham, West Sussex, RG13 9XX.

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.

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

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

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

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:

Computer Equipment	5 Years Straight Line
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2. Average number of employees

Average number of employees during the period was 0.

3. Tangible fixed assets

Cost or valuation	Computer Equipment	Total
	£	£
At 25 April 2022	-	-
Additions	913	913
Disposals	-	-
At 30 April 2023	913	913
Depreciation		
At 25 April 2022	-	-
Charge for period	90	90
On disposals	-	-
At 30 April 2023	90	90
Net book values		
Closing balance as at 30 April 2023	823	823
Opening balance as at 25 April 2022	-	-

4. Share Capital

Allotted, called up and fully paid	2023
	£
1 Class A share of £1.00 each	1
	1

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.