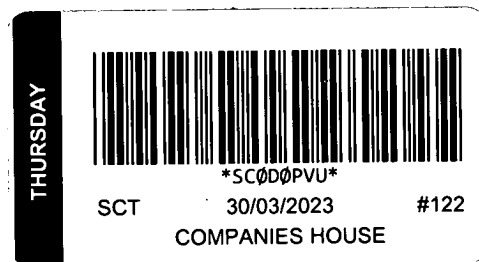
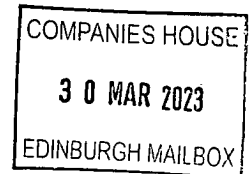


AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022



AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

COMPANY INFORMATION

Director	Mr Ross Baxter
Company number	SC250852
Registered office	Markethill Road TURRIFF AB53 4PA
Accountants	Johnston Carmichael LLP Commerce House South Street ELGIN IV30 1JE

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

CONTENTS

	Page
Director's report	1
Accountants' report	2
Balance sheet	3
Notes to the financial statements	4 - 5

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The director presents his annual report and financial statements for the year ended 30 June 2022.

Principal activities

The company remained dormant during the year and made neither a profit or loss.

Accordingly no profit and loss account is presented within these financial statements.

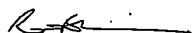
Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Ross Baxter

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



.....
Mr Ross Baxter

Director

29 / 03 / 2023

Date:

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

FOR THE YEAR ENDED 30 JUNE 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Agricultural and Ironmongery Supplies Limited for the year ended 30 June 2022 which comprise, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS we are subject to its ethical and other professional requirements which are detailed at:

<https://icas.com/icas-framework-preparation-of-accounts>.

It is your duty to ensure that Agricultural and Ironmongery Supplies 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 profit or loss of Agricultural and Ironmongery Supplies Limited. You consider that Agricultural and Ironmongery Supplies 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 Agricultural and Ironmongery Supplies 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.

This report is made solely to the Board of Directors of Agricultural and Ironmongery Supplies Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken in accordance with the requirements of ICAS as detailed at:

<https://icas.com/icas-framework-preparation-of-accounts>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Agricultural and Ironmongery Supplies Limited and its Board of Directors as a body, for our work or for this report.

Johnston Carmichael LLP

Johnston Carmichael LLP

Chartered Accountants

30 / 03 / 2023

Commerce House
South Street
ELGIN
IV30 1JE

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	3	519,578		519,578	
Net current assets			519,578		519,578
Capital and reserves					
Called up share capital	4		12,000		12,000
Capital redemption reserve			267,333		267,333
Profit and loss reserves			240,245		240,245
Total equity			519,578		519,578

For the financial year ended 30 June 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

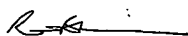
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

29 / 03 / 2023

The financial statements were approved and signed by the director and authorised for issue on



.....
Mr Ross Baxter
Director

Company Registration No. SC250852

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Company information

Agricultural and Ironmongery Supplies Limited is a private company limited by shares incorporated in Scotland. The registered office is Markethill Road, TURRIFF, AB53 4PA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The company is dormant and accordingly the financial statements have been prepared on a basis other than a going concern. Under this basis, assets are reflected at their net realisable value where less than cost. No adjustments were required to the carrying value of assets in the application of this basis of preparation.

1.3 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors are initially measured at transaction price including transaction costs.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

AGRICULTURAL AND IRONMONGERY SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	-	-

3 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amounts owed by group undertakings	519,578	519,578

4 Called up share capital

	2022 Number	2021 Number	2022 £	2021 £
Ordinary share capital Issued and fully paid				
Ordinary Shares of £1 each	12,000	12,000	12,000	12,000

5 Related party transactions

No guarantees have been given or received.

The company has taken advantage of the exemption under FRS 102 Section 33 paragraph 33.1A, not to disclose transactions entered into between two or more members of the group, as the company is a wholly owned subsidiary of the group to which it is party to the transactions.

6 Parent company

The parent company is Harbro Limited, a company registered in Scotland, which owns 100% of the issued ordinary share capital of Agricultural and Ironmongery Supplies Limited. The ultimate holding company is The Harbro Group Ltd., a company registered in Scotland. A copy of the group financial statements can be obtained from the company's registered office.