

**GRAVEL ROCKS AGGREGATE LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**GRAVEL ROCKS AGGREGATE LTD**

**COMPANY INFORMATION**

<b>Directors</b>	Mr G Bow Mr C Hume (resigned 27 April 2022)
<b>Registered number</b>	SC660172
<b>Registered office</b>	1 Drovers Road East Mains Indisutrial Estate Broxburn Scotland EH52 5ND
<b>Accountants</b>	EQ Accountants LLP Chartered Accountants Pentland House Saltire Centre Glenrothes Fife KY6 2AH

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

			<b>31 March 2023 £</b>	<b>30 April 2022 £</b>
<b>Current assets</b>				
Debtors: amounts falling due within one year	4	<b>25</b>	<u>25</u>	<u>25</u>
		<b>25</b>	<u>25</u>	
Creditors: amounts falling due within one year	5	<b>(3,000)</b>	<u>(3,000)</u>	<u>(3,000)</u>
<b>Net current liabilities</b>			<b>(2,975)</b>	<b>(2,975)</b>
<b>Total assets less current liabilities</b>			<b>(2,975)</b>	<b>(2,975)</b>
<b>Net liabilities</b>			<b>(2,975)</b>	<b>(2,975)</b>
<b>Capital and reserves</b>				
Called up share capital	6	<b>1,000</b>	<u>1,000</u>	<u>1,000</u>
Profit and loss account		<b>(3,975)</b>	<u>(3,975)</u>	<u>(3,975)</u>
		<b>(2,975)</b>	<u>(2,975)</u>	<u>(2,975)</u>

For the period ended 31 March 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 22 August 2023.

**Mr G Bow**  
Director

The notes on pages 2 to 3 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

**1. General information**

Gravel Rocks Aggregate Ltd is a private company, limited by shares, incorporated in Scotland with the registration number SC660172. The registered office is 1 Drovers Road, East Mains Industrial Estate, Broxburn, EH52 5ND.

During the period, the Company shortened its accounting reference date and as a result, the financial statements cover the period 1 May 2022 to 31 March 2023.

The Company's functional and presentational currency is GBP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

**2.2 Turnover**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

**Rendering of services**

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Financial instruments**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

The Company has elected to apply the recognition and measurement provisions of IFRS 9 Financial Instruments (as adopted by the UK Endorsement Board) with the disclosure requirements of Sections 11 and 12 and the other presentation requirements of FRS 102.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

**2. Accounting policies (continued)**

**3. Employees**

The average monthly number of employees, including directors, during the period was 2 (2022 - 2).

**4. Debtors**

	<b>31 March 2023 £</b>	<i>30 April 2022 £</i>
Other debtors	<u><b>25</b></u>	<u><i>25</i></u>

**5. Creditors: Amounts falling due within one year**

	<b>31 March 2023 £</b>	<i>30 April 2022 £</i>
Amounts owed to group undertakings	<b>3,000</b>	<i>-</i>
Other creditors	<u><b>-</b></u>	<u><i>3,000</i></u>
	<u><b>3,000</b></u>	<u><i>3,000</i></u>

**6. Share capital**

	<b>31 March 2023 £</b>	<i>30 April 2022 £</i>
<b>Allotted, called up and fully paid</b>		
1,000 (2022 - 1,000) Ordinary shares of £1.00 each	<u><b>1,000</b></u>	<u><i>1,000</i></u>

**7. Related party transactions**

During the period, the company received a loan of £3,000 from Fleximix Concrete Limited. The balance due to Fleximix Concrete Limited at the period end amounts to £3,000.

**8. Controlling party**

During the period, the ultimate controlling party was GC Concrete Limited, a company registered in Scotland.



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.