

Registered number: 2873529

A&A Trading Investments Co. Limited

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31/12/2014

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~~The company's registered number is 2873529~~

A&A Trading Investments Co. Limited

Registered Number: 2873529

BALANCE SHEET AT 31/12/2014

	Notes	2014 £	2013 £
FIXED ASSETS			
Investments	2	106,615	73,610
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	-	90,625
Debtors (amounts falling due after more than one year)	3	219,009	415,329
Cash at bank and in hand		<u>20,093</u>	<u>44,142</u>
		239,102	550,096

CREDITORS: Amounts falling due within one year	<u>1,672</u>	<u>95,924</u>	
NET CURRENT ASSETS		<u>237,430</u>	<u>454,172</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>344,045</u>	<u>527,782</u>
CAPITAL AND RESERVES			
Called up share capital	4	156,757	156,757
Profit and loss account		<u>187,288</u>	<u>371,025</u>
SHAREHOLDERS' FUNDS		<u>344,045</u>	<u>527,782</u>

For the year ending 31/12/2014 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 28/09/2015 and signed on their behalf by

Francis Mondon

Director

A&A Trading Investments Co. Limited

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31/12/2014

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The results of the subsidiaries have not been consolidated on the grounds that the company is entitled to the exemption from preparing group accounts because it represents a small group.

1b. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008).

1c. Taxation

Corporation tax payable is provided on taxable profits at the current rates.

Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted.

1d. Foreign Currency

Transactions in foreign currency are translated at the foreign exchange rate ruling at the date of the

transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the exchange rate ruling at that date. Foreign exchange gains and losses are recognised in the income statement. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

This was a very difficult year for the company and it suffered high exchange losses due to the devaluation of the Russian Ruble.

1e. Investments

Fixed asset investments are shown at cost less amounts written off.

Provisions are made for permanent fluctuations in value.

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2. INVESTMENT FIXED ASSETS

	Shares in group companies and participating interests £	Total £
Cost		
At 01/01/2014	73,610	73,610
Additions	<u>33,005</u>	<u>33,005</u>
At 31/12/2014	<u>106,615</u>	<u>106,615</u>
Amortisation		
Net Book Amounts		
At 31/12/2014	<u>106,615</u>	<u>106,615</u>
At 31/12/2013	<u>73,610</u>	<u>73,610</u>

The three investments are shown at cost. £47941 (\$73829) in a wholly owned Gibraltar subsidiary, SOT Import-Export AG, £325 (\$500) in a Russian wholly owned subsidiary OOO Financial Examination and audit, and £25344 in ZAO A&A Exhibition, a company registered in Russia. In the year an additional investment was made of £33005 in ZAO A&A Exhibition, meaning that this is now also a wholly-owned subsidiary.

3. DEBTORS	2014 £	2013 £
Amounts falling due within one year:		
Other debtors	<u>-</u>	<u>90,625</u>
	<u>-</u>	<u>90,625</u>
Amounts falling due after more than one year:		
Long term debtor	<u>219,009</u>	<u>415,329</u>
	<u>219,009</u>	<u>415,329</u>

This is a loan to an associated company on which interest is charged. During the year one other loan had to be written off due to the insolvency and liquidation of the debtor.

4. SHARE CAPITAL	2014	2013
	£	£
Allotted, issued and fully paid:		
156757 Ordinary shares of £1 each	<u>156757</u>	<u>156757</u>
	<u>156,757</u>	<u>156,757</u>

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5. CONTROLLING PARTY

The company is a wholly owned subsidiary of Vilar Alliance Ltd, a company incorporated in the British Virgin Islands.

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.