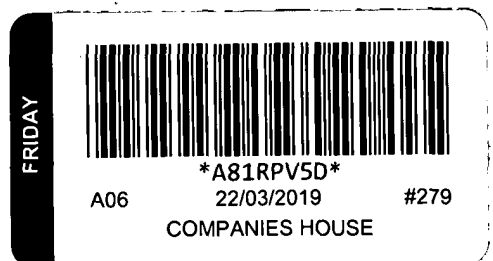


Registered Number  
4005087

**AZTEC COMMERCIAL INTERIORS LIMITED**

**FILLETED ACCOUNTS**

**30 NOVEMBER 2018**



**AZTEC COMMERCIAL INTERIORS LIMITED**  
**COMPANY REGISTERED NUMBER 4005087**  
**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2018**

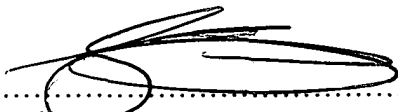
	Notes	<u>2018</u> £	<u>2017</u> £
<b>Fixed assets</b>			
Tangible assets	3	103,042	116,425
<b>Current assets</b>			
Stocks		-	3,753
Debtors	4	37,718	102,144
Cash at bank and in hand		<u>277,249</u>	<u>176,024</u>
		314,967	281,921
<b>Creditors: amounts falling due within one year</b>	5	<u>105,955</u>	<u>148,504</u>
<b>Net current assets / (liabilities)</b>		209,012	133,417
<b>Total assets less current liabilities</b>		312,054	249,842
<b>Provisions for liabilities</b>		<u>395</u>	<u>2,937</u>
<b>Net assets</b>		<u>311,659</u>	<u>246,905</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>311,559</u>	<u>246,805</u>
<b>Shareholders' funds</b>		<u>311,659</u>	<u>246,905</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

  
 .....  
 G.R. Toms  
 Director

Approved by the board on 13 February 2019

**AZTEC COMMERCIAL INTERIORS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods, which is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold property	not depreciated
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans are other financial assets are initially recognised at transaction price including transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**AZTEC COMMERCIAL INTERIORS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**2 Employees**

	<u>2018</u>	<u>2017</u>
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

**AZTEC COMMERCIAL INTERIORS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**

**3 Tangible fixed assets**

	Freehold property £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 December 2017	100,965	51,158	7,173	159,296
Additions	-	-	-	-
Disposals	-	30,082	-	30,082
At 30 November 2018	<u>100,965</u>	<u>21,076</u>	<u>7,173</u>	<u>129,214</u>
Depreciation				
At 1 December 2017	-	35,771	7,100	42,871
Charge for the year	-	674	18	692
On disposals	-	17,391	-	17,391
At 30 November 2018	<u>-</u>	<u>19,054</u>	<u>7,118</u>	<u>26,172</u>
Net book value				
At 30 November 2018	<u>100,965</u>	<u>2,022</u>	<u>55</u>	<u>103,042</u>
At 1 December 2017	<u>100,965</u>	<u>15,387</u>	<u>73</u>	<u>116,425</u>

**4 Debtors**

	<u>2018</u> £	<u>2017</u> £
Trade debtors	37,718	97,579
Other debtors	-	4,565
	<u>37,718</u>	<u>102,144</u>

**5 Creditors: amounts falling due within one year**

	<u>2018</u> £	<u>2017</u> £
Trade creditors	3,689	59,052
Corporation tax	33,849	13,295
Other taxes and social security costs	11,161	22,096
Other creditors	<u>57,256</u>	<u>54,061</u>
	<u>105,955</u>	<u>148,504</u>

**AZTEC COMMERCIAL INTERIORS LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2018**

**6 Other information**

Aztec Commercial Interiors Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 4, Freeland Park  
Wareham Road  
Lytchett Matravers  
Poole  
BH16 6FH