

**A & A Investments Limited**

**Unaudited Abridged Financial Statements**

**for the period ended 31 December 2018**

# A & A Investments Limited

Company Number: 04461359

## ABRIDGED BALANCE SHEET

as at 31 December 2018

	Notes	Dec 18 £	Jun 18 £
<b>Fixed Assets</b>			
Tangible assets	4	415	474
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors		22,301	22,384
Cash and cash equivalents		10,117	10,823
		<hr/>	<hr/>
		32,418	33,207
		<hr/>	<hr/>
<b>Creditors: Amounts falling due within one year</b>		(8,780)	(11,365)
		<hr/>	<hr/>
<b>Net Current Assets</b>		23,638	21,842
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		24,053	22,316
		<hr/>	<hr/>
<b>Capital and Reserves</b>			
Called up share capital		2	2
Profit and Loss Account		24,051	22,314
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		24,053	22,316
		<hr/>	<hr/>

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).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Profit and Loss Account and Directors' Report.

For the financial period ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board and authorised for issue on 30 September 2019 and signed on its behalf by

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**Mrs J H Skinner**

**Director**

# A & A Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the period ended 31 December 2018

### 1. GENERAL INFORMATION

A & A Investments Limited is a company limited by shares incorporated in United Kingdom.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

#### Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and

**other  
creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Employee  
benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

**3. PERIOD OF FINANCIAL STATEMENTS**

The financial statements are for the 6 month 3 days period ended 31 December 2018.

**4. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 31 December 2018	6,631	6,631
	<hr/>	<hr/>
<b>Depreciation</b>		
At 29 June 2018	6,157	6,157
Charge for the period	59	59
	<hr/>	<hr/>
At 31 December 2018	6,216	6,216
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2018	<b>415</b>	<b>415</b>
	<hr/>	<hr/>
At 28 June 2018	474	474
	<hr/>	<hr/>

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.