

Registered Number 04505834

A A U LIMITED

Abbreviated Accounts

31 August 2016

Abbreviated Balance Sheet as at 31 August 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	19,273	10,734
		<u>19,273</u>	<u>10,734</u>
Current assets			
Stocks		2,160	1,740
Debtors		45,446	35,171
Cash at bank and in hand		64,723	25,934
		<u>112,329</u>	<u>62,845</u>
Creditors: amounts falling due within one year		<u>(73,522)</u>	<u>(51,751)</u>
Net current assets (liabilities)		<u>38,807</u>	<u>11,094</u>
Total assets less current liabilities		<u>58,080</u>	<u>21,828</u>
Creditors: amounts falling due after more than one year		<u>(12,805)</u>	<u>(9,268)</u>
Total net assets (liabilities)		<u>45,275</u>	<u>12,560</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		45,273	12,558
Shareholders' funds		<u>45,275</u>	<u>12,560</u>

- For the year ending 31 August 2016 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 24 November 2016

And signed on their behalf by:

Mr I G Cornwell, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in the full accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Workshop 25% reducing balance

Equipment 25% reducing balance

Motor vehicles 25% reducing balance

Other accounting policies

Stocks

Stock is valued at the lower of cost and net realisable value.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 September 2015	74,387
Additions	20,186
Disposals	(9,500)
Revaluations	-
Transfers	-
	<hr/>

At 31 August 2016	<u>85,073</u>
Depreciation	
At 1 September 2015	63,653
Charge for the year	6,425
On disposals	<u>(4,278)</u>
At 31 August 2016	<u>65,800</u>
Net book values	
At 31 August 2016	<u>19,273</u>
At 31 August 2015	<u>10,734</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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