

# AA International Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

**AA International Limited**  
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**AA International Limited**  
**Company Information**

<b>Director</b>	Dr W I Robinson	
<b>Company secretary</b>		Mrs F G Robinson
		Harbour House
		Y Lanfa
<b>Registered office</b>		Trefechan
		Aberystwyth
		Ceredigion
		SY23 1AS
	PJE Chartered Accountants	
	23, College Street	
<b>Accountants</b>	Lampeter	
	Ceredigion	
	SA48 7DY	

**AA International Limited**  
**(Registration number: 05507299)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		<u>259</u>	<u>553</u>
<b>Current assets</b>			
Stocks		24,635	-
Debtors	<u>3</u>	8,313	42,917
Cash at bank and in hand		<u>142,279</u>	<u>127,500</u>
		175,227	170,417
Creditors: Amounts falling due within one year		<u>(12,807)</u>	<u>(13,310)</u>
Net current assets		<u>162,420</u>	<u>157,107</u>
Total assets less current liabilities		162,679	157,660
Provisions for liabilities		<u>(52)</u>	<u>(111)</u>
Net assets		<u><u>162,627</u></u>	<u><u>157,549</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>4</u>	10	10
Profit and loss account		<u>162,617</u>	<u>157,539</u>
Shareholders' funds		<u><u>162,627</u></u>	<u><u>157,549</u></u>

For the year ending 30 September 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 director acknowledges his 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 director on 16 June 2017

.....  
Dr W I Robinson  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**AA International Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
**..... continued**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is recognised on tangible fixed assets so as to write off the cost or valuation, less any residual value, over their useful economic lives.

**Asset class**

Plant and machinery etc.

**Depreciation method and rate**

25% on reducing balance and 33% on cost

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Foreign currency**

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**AA International Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
*..... continued*

**2 Fixed assets**

	Tangible assets £	Total £
<b>Cost</b>		
At 1 October 2015	6,819	6,819
At 30 September 2016	6,819	6,819
<b>Depreciation</b>		
At 1 October 2015	6,266	6,266
Charge for the year	294	294
At 30 September 2016	6,560	6,560
<b>Net book value</b>		
At 30 September 2016	259	259
At 30 September 2015	553	553

**3 Debtors**

Debtors includes £37,737 (2015 - £nil) receivable after more than one year.

**4 Share capital**

**Allotted, called up and fully paid shares**

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	10	10	10	10

**5 Related party transactions**

At the year end the director owed the company £146. This was repaid within 9 months of the year end. Dividends paid to shareholders who are also directors were £18,000.

**6 Control**

The ultimate controlling party of AA international Ltd is Dr WI Robinson, the director of the company.

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