

# **A A INTERNATIONAL LTD**

Registered Number  
05507299  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
30 September 2020

# A A INTERNATIONAL LTD

## Company Information for the year from 1 October 2019 to 30 September 2020

**Directors**

PITCHER, Heather Claudia

ROBINSON, Stefan Glyn

**Registered Address**

Harbour House Y Lanfa

Trefechan

Aberystwyth

SY23 1AS

**Registered Number**

05507299 (England and Wales)

# A A INTERNATIONAL LTD

## Balance Sheet as at 30 September 2020

	Notes	2020	2019
		£	£
<b>Fixed assets</b>			
Tangible assets	5	225	293
		<u>225</u>	<u>293</u>
<b>Current assets</b>			
Stocks	6	-	4,195
Debtors	7	131,377	157,235
Cash at bank and on hand		28,295	23,950
		<u>159,672</u>	<u>185,380</u>
<b>Creditors amounts falling due within one year</b>	8	(105,175)	(116,167)
		<u>(105,175)</u>	<u>(116,167)</u>
<b>Net current assets (liabilities)</b>		<u>54,497</u>	<u>69,213</u>
<b>Total assets less current liabilities</b>		<u>54,722</u>	<u>69,506</u>
Creditors amounts falling due after one year	9	(17,278)	-
		<u>(17,278)</u>	<u>-</u>
<b>Net assets</b>		<u>37,444</u>	<u>69,506</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		37,434	69,496
		<u>37,444</u>	<u>69,506</u>
<b>Shareholders' funds</b>		<u>37,444</u>	<u>69,506</u>

The company was entitled to exemption from audit for this reporting period 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. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Board of Directors on 10 June 2021, and are signed on its behalf by:

ROBINSON, Stefan Glyn

**Director**

**Registered Company No. 05507299**

**A A INTERNATIONAL LTD**  
**Notes to the Financial Statements**  
**for the year ended 30 September 2020**

**1. STATUTORY INFORMATION**

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK**

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

**3. ACCOUNTING POLICIES**

**Property, plant and equipment policy**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

**Inventories policy**

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

**Revenue recognition policy**

Turnover from the sale of goods is recognised when the 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.

**Deferred tax policy**

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.

## Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

## 4. EMPLOYEE INFORMATION

	2020	2019
Average number of employees during the year	2	2

## 5. PROPERTY, PLANT AND EQUIPMENT

	Plant & machinery £	Office Equipment £	Total £
<b>Cost or valuation</b>			
At 01 October 19	1,757	5,335	7,092
At 30 September 20	1,757	5,335	7,092
<b>Depreciation and impairment</b>			
At 01 October 19	1,700	5,099	6,799
Charge for year	57	11	68
At 30 September 20	1,757	5,110	6,867
<b>Net book value</b>			
At 30 September 20	-	225	225
At 30 September 19	57	236	293

## 6. INVENTORIES

	2020 £	2019 £
Work in progress	-	4,195
Total	-	4,195

## 7. 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 and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

	2020 £	2019 £
Trade debtors / trade receivables	100,497	141,842
Other debtors	30,442	15,028
Prepayments and accrued income	438	365
Total	131,377	157,235

## 8. CREDITORS WITHIN ONE YEAR

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.

	2020 £	2019 £
Trade creditors / trade payables	1,264	-
Bank borrowings and overdrafts	2,722	-
Taxation and social security	524	-
Other creditors	99,662	113,146
Accrued liabilities and deferred income	1,003	3,021
Total	105,175	116,167

## 9. CREDITORS AFTER ONE YEAR

	2020 £	2019 £
Bank borrowings and overdrafts	17,278	-
Total	17,278	-

## 10. PROVISIONS FOR LIABILITIES



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.