

Registered Number 05908301

A&D UK Ltd

Abbreviated Accounts

31 March 2015

A&D UK Ltd

Registered Number 05908301

Balance Sheet as at 31 March 2015

| | Notes | 2015 | 2014 |
|---|-------|---------------|---------------|
| | | £ | £ |
| Fixed assets | 2 | | |
| Tangible | | 107 | 142 |
| | | <u>107</u> | <u>142</u> |
| Current assets | | | |
| Debtors | | 6,627 | 6,602 |
| Cash at bank and in hand | | 5,847 | 9,446 |
| Total current assets | | <u>12,474</u> | <u>16,048</u> |
| Creditors: amounts falling due within one year | | (12,343) | (15,833) |
| Net current assets (liabilities) | | 131 | 215 |
| Total assets less current liabilities | | <u>238</u> | <u>357</u> |
| Total net assets (liabilities) | | <u>238</u> | <u>357</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 1 | 1 |
| Profit and loss account | | 237 | 356 |

Shareholders funds

238

357

- a. For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 20 May 2015

And signed on their behalf by:

Mr A Todorov, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2015

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective April 2008). Changes in accounting policies In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2005), FRSSE 2005. FRSSE 2005 adopts the approach of FRS 25 to accounting for dividends on equity shares, that is dividends are debited to profit & loss reserves, rather than the profit and loss account for the year. The comparative figures have been restated to provide consistency in presentation.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed Assets

All fixed assets are initially recorded at cost.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over

their estimated useful lives.

Equipment 0% Method for Equipment

2 Fixed Assets

| | Tangible Assets | Total |
|--------------------------|----------------------------|--------------|
| Cost or valuation | £ | £ |
| At 01 April 2014 | 450 | 450 |
| At 31 March 2015 | <u>450</u> | <u>450</u> |
| Depreciation | | |
| At 01 April 2014 | 308 | 308 |
| Charge for year | 35 | 35 |
| At 31 March 2015 | <u>343</u> | <u>343</u> |
| Net Book Value | | |
| At 31 March 2015 | 107 | 107 |
| At 31 March 2014 | <u>142</u> | <u>142</u> |

3 Creditors: amounts falling due after more than one year

4 Share capital

| | 2015 | 2014 |
|--|-------------|-------------|
| | £ | £ |
| Authorised share capital: | | |
| 100 Ordinary of £1 each | 100 | 100 |
| Allotted, called up and fully paid: | | |
| 1 Ordinary of £1 each | 1 | 1 |

