

Registered Number 06004028

AAC MAINTENANCE LIMITED

Abbreviated Accounts

31 July 2013

Abbreviated Balance Sheet as at 31 July 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Fixed assets			
Tangible assets	2	119	143
		<u>119</u>	<u>143</u>
Current assets			
Stocks		400	400
Debtors		9,245	-
Cash at bank and in hand		-	5,750
		<u>9,645</u>	<u>6,150</u>
Creditors: amounts falling due within one year		<u>(12,590)</u>	<u>(12,444)</u>
Net current assets (liabilities)		<u>(2,945)</u>	<u>(6,294)</u>
Total assets less current liabilities		<u>(2,826)</u>	<u>(6,151)</u>
Provisions for liabilities		(34)	(34)
Total net assets (liabilities)		<u>(2,860)</u>	<u>(6,185)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(2,960)	(6,285)
Shareholders' funds		<u>(2,860)</u>	<u>(6,185)</u>

- For the year ending 31 July 2013 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 30 April 2014

And signed on their behalf by:

Mr M Wiggins, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Tangible assets depreciation policy**Fixed assets**

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% reducing balance

Valuation information and policy**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Other accounting policies**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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.

2 Tangible fixed assets

	£
Cost	
At 1 August 2012	635
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2013	<u>635</u>
Depreciation	
At 1 August 2012	492
Charge for the year	24
On disposals	-
At 31 July 2013	<u>516</u>
Net book values	
At 31 July 2013	<u>119</u>
At 31 July 2012	<u>143</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

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