

Registered number

06682810

A & A COOLING LTD

Abbreviated Accounts

31 August 2016

## **A & A COOLING LTD**

### **Report to the director on the preparation of the unaudited abbreviated accounts of A & A COOLING LTD for the year ended 31 August 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & A COOLING LTD for the year ended 31 August 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of A & A COOLING LTD, as a body, in accordance with the terms of our engagement letter dated 1 October 2015. Our work has been undertaken solely to prepare for your approval the accounts of A & A COOLING LTD and state those matters that we have agreed to state to the Board of Directors of A & A COOLING LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & A COOLING LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & A COOLING LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & A COOLING LTD. You consider that A & A COOLING LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A & A COOLING LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

VinSam Ltd  
Chartered Certified Accountants  
Suite 11 West Africa House  
Ashbourne Road  
Ealing  
London  
W5 3QP

24 January 2017

**A & A COOLING LTD****Registered number:** 06682810**Abbreviated Balance Sheet****as at 31 August 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	152	522
<b>Current assets</b>			
Debtors		30,890	5,997
Cash at bank and in hand		2,116	2,276
		<u>33,006</u>	<u>8,273</u>
<b>Creditors: amounts falling due within one year</b>		<u>(31,521)</u>	<u>(9,223)</u>
<b>Net current assets/(liabilities)</b>		1,485	(950)
<b>Net assets/(liabilities)</b>		<u>1,637</u>	<u>(428)</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		1,635	(430)
<b>Shareholder's funds</b>		<u>1,637</u>	<u>(428)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Zaid Abood

Director

Approved by the board on 24 January 2017

# A & A COOLING LTD

## Notes to the Abbreviated Accounts for the year ended 31 August 2016

### 1 Accounting policies

#### ***Basis of preparation***

The accounts 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 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.

#### ***Depreciation***

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

Plant and machinery	25% straight line
Motor vehicles	25% straight line

#### ***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	10,065
At 31 August 2016	<u>10,065</u>

#### **Depreciation**

At 1 September 2015	9,543
Charge for the year	<u>370</u>
At 31 August 2016	<u>9,913</u>

#### **Net book value**

At 31 August 2016	<u>152</u>
At 31 August 2015	<u>522</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

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.