

Registered number
06682810

A & A Cooling Ltd

Abbreviated Accounts

31 August 2014

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 2014

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 2014 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/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

VinSam Ltd

20 Central Chambers
The Broadway, Ealing
London W5 2NR

8 December 2014

A & A Cooling Ltd**Registered number:** 06682810**Abbreviated Balance Sheet****as at 31 August 2014**

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	196	392
Current assets			
Debtors		41,674	35,476
Cash at bank and in hand		2,215	1,719
		<u>43,889</u>	<u>37,195</u>
Creditors: amounts falling due within one year		<u>(35,575)</u>	<u>(35,578)</u>
Net current assets		8,314	1,617
Net assets		<u>8,510</u>	<u>2,009</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		8,508	2,007
Shareholder's funds		<u>8,510</u>	<u>2,009</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.

Z Abood

Director

Approved by the board on 8 December 2014

A & A Cooling Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2014

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 April 2008).

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 2013	784
At 31 August 2014	<u>784</u>

Depreciation

At 1 September 2013	392
Charge for the year	<u>196</u>
At 31 August 2014	<u>588</u>

Net book value

At 31 August 2014	<u>196</u>
At 31 August 2013	<u>392</u>

3 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

4 Related party transactions	2014 £	2013 £
Dividends		
Dividends for which the company became liable during the year:		
Dividends paid	<u>17,500</u>	<u>24,500</u>

At 31st August 2014, Mr Z Abood's current account stood at £ 11468 in credit.

5 Ultimate controlling party

The ultimate controlling party of the company is Mr Z Abood by virtue of his 100% shareholding in the company.

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.