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**A3&O LTD**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**A3&O LTD**  
**REGISTERED NUMBER: 07538022**

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2018**

	<b>Note</b>	<b>2018</b> <b>£</b>	<b>2017</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	12,317	16,234
		<u>12,317</u>	<u>16,234</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	85,822	52,524
Cash at bank and in hand	6	4,154	1,626
		<u>89,976</u>	<u>54,150</u>
Creditors: amounts falling due within one year	7	(77,510)	(50,828)
<b>Net current assets</b>		<u>12,466</u>	<u>3,322</u>
<b>Total assets less current liabilities</b>		<u>24,783</u>	<u>19,556</u>
<b>Net assets</b>		<u><u>24,783</u></u>	<u><u>19,556</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		24,782	19,555
		<u>24,783</u>	<u>19,556</u>

**BALANCE SHEET (CONTINUED)**  
**AS AT 28 FEBRUARY 2018**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 26 November 2018.

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**Sameh Samir Abdelaziz Abdelmottaleb**  
Director

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

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**1. General information**

A3&O Limited is a private company limited by shares and incorporated in England & Wales (registered number 07538022). The registered office is 64 New Cavendish Street, London, W1G 8TB.

The financial statements are presented in Sterling, which is the functional currency of the company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

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**2. Accounting policies (continued)**

**2.3 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Computer equipment	- 25% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.6 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

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**2. Accounting policies (continued)**

**2.7 Foreign currency translation**

**Functional and presentation currency**

The Company's functional and presentational currency is GBP.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of comprehensive income except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in the Statement of comprehensive income within 'other operating income'.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2017 - 1).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

**4. Tangible fixed assets**

	Motor vehicles	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 March 2017	19,755	21,193	1,399	42,347
Additions	-	-	147	147
At 28 February 2018	19,755	21,193	1,546	42,494
<b>Depreciation</b>				
At 1 March 2017	11,189	14,748	175	26,112
Charge for the year on owned assets	2,141	1,611	312	4,064
At 28 February 2018	13,330	16,359	487	30,176
<b>Net book value</b>				
At 28 February 2018	<u>6,425</u>	<u>4,834</u>	<u>1,059</u>	<u>12,318</u>
<i>At 28 February 2017</i>	<u>8,566</u>	<u>6,444</u>	<u>1,224</u>	<u>16,234</u>

**5. Debtors**

	2018 £	2017 £
Amounts owed by group undertakings	85,822	52,524
	<u>85,822</u>	<u>52,524</u>

**6. Cash and cash equivalents**

	2018 £	2017 £
Cash at bank and in hand	4,154	1,626
	<u>4,154</u>	<u>1,626</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018

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7. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors	7,298	1,786
Corporation tax	2,221	-
Other taxation and social security	35,331	25,853
Other creditors	28,865	20,670
Accruals and deferred income	3,795	2,519
	<u>77,510</u>	<u>50,828</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.