

**AIYU LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2014**

Alliance Accountants Ltd

The Alliance Suite
2nd Floor Ellenborough Hse
Wellington Street
Cheltenham
GL50 1XZ

AIYU LIMITED
Company No. 07649575
Abbreviated Balance Sheet 31 May 2014

		2014		2013	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		70		1,537
			70		1,537
CURRENT ASSETS					
Debtors		12,870		13,200	
Cash at bank and in hand		192,278		173,497	
		205,148		186,697	
Creditors: Amounts Falling Due Within One Year					
		(30,923)		(61,249)	
NET CURRENT ASSETS (LIABILITIES)			174,225		125,448
TOTAL ASSETS LESS CURRENT LIABILITIES			174,295		126,985
Creditors: Amounts Falling After More Than One Year	3		(654)		(1,148)
NET ASSETS			173,641		125,837
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and Loss account			172,641		124,837
SHAREHOLDERS' FUNDS			173,641		125,837

AIYU LIMITED
Company No. 07649575
Abbreviated Balance Sheet (continued) 31 May 2014

For the year ending 31 May 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr Kin Fung

12/02/2015

AIYU LIMITED
Notes to the Abbreviated Accounts
For The Year Ended 31 May 2014

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

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

1.2 . Turnover

Turnover shown in the profit and loss account represents amounts invoiced during the year inclusive of Value Added Tax. Flat rate VAT payable is shown separately as a cost of sale in the profit and loss.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% straight line
-------------------	-------------------

2 . Tangible Assets

	Total
Cost	£
As at 1 June 2013	4,401
As at 31 May 2014	4,401
Depreciation	
As at 1 June 2013	2,864
Provided during the period	1,467
As at 31 May 2014	4,331
Net Book Value	
As at 31 May 2014	70
As at 1 June 2013	1,537

3 . Creditors: Amounts Falling After More Than One Year

	2014	2013
	£	£
Directors loan account	654	1,148

AIYU LIMITED
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 May 2014

4 . Share Capital

	Value	Number	2014	2013
	£		£	£
Allotted, called up and fully paid:				
Ordinary A shares	1.000	500	500	500
		<u>500</u>	<u>500</u>	<u>500</u>
Ordinary B shares	1.000	500	500	500
		<u>500</u>	<u>500</u>	<u>500</u>
		<u>1000</u>	<u>1,000</u>	<u>1,000</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.