

**Registered Number 07854971**

**A A R COMMERCIAL LTD**

**Abbreviated Accounts**

**30 November 2015**

## Abbreviated Balance Sheet as at 30 November 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	6,082	7,245
		<u>6,082</u>	<u>7,245</u>
<b>Current assets</b>			
Stocks		10,117	8,726
Debtors		29,609	22,180
Cash at bank and in hand		20,824	5,148
		<u>60,550</u>	<u>36,054</u>
<b>Creditors: amounts falling due within one year</b>		<u>(64,183)</u>	<u>(53,924)</u>
<b>Net current assets (liabilities)</b>		<u>(3,633)</u>	<u>(17,870)</u>
<b>Total assets less current liabilities</b>		<u>2,449</u>	<u>(10,625)</u>
<b>Provisions for liabilities</b>		<u>(235)</u>	<u>0</u>
<b>Total net assets (liabilities)</b>		<u>2,214</u>	<u>(10,625)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		2,114	(10,725)
<b>Shareholders' funds</b>		<u>2,214</u>	<u>(10,625)</u>

- For the year ending 30 November 2015 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 24 August 2016

And signed on their behalf by:

**R L Jackson, Director**

**Notes to the Abbreviated Accounts for the period ended 30 November 2015****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 January 2015.

**Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities. Turnover is recognised in the period to which the invoiced supply relates.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

Motor vehicles - 20% reducing balance.

**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. Timing differences represent accumulated differences between the company's taxable profit and arise primarily from the difference between accelerated capital allowances and depreciation.

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

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

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 December 2014	11,597
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2015	<u>11,597</u>
<b>Depreciation</b>	
At 1 December 2014	4,352
Charge for the year	1,163
On disposals	<u>-</u>

At 30 November 2015	<u>5,515</u>
<b>Net book values</b>	
At 30 November 2015	<u>6,082</u>
At 30 November 2014	<u>7,245</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
100 Ordinary shares of £1 each	100	100

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