

Registered Number 08255253

AVH (UK) LIMITED

Abbreviated Accounts

31 October 2015

Abbreviated Balance Sheet as at 31 October 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	2,268	1,269
		<u>2,268</u>	<u>1,269</u>
Current assets			
Stocks		500	13,597
Debtors		382,778	137,588
Cash at bank and in hand		40,808	24,762
		<u>424,086</u>	<u>175,947</u>
Creditors: amounts falling due within one year		<u>(292,170)</u>	<u>(90,001)</u>
Net current assets (liabilities)		<u>131,916</u>	<u>85,946</u>
Total assets less current liabilities		<u>134,184</u>	<u>87,215</u>
Provisions for liabilities		<u>(454)</u>	<u>(282)</u>
Total net assets (liabilities)		<u>133,730</u>	<u>86,933</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		133,630	86,833
Shareholders' funds		<u>133,730</u>	<u>86,933</u>

- For the year ending 31 October 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 1 June 2016

And signed on their behalf by:

Mr A V Higgins, Director

Notes to the Abbreviated Accounts for the period ended 31 October 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 April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% reducing balance

Motor Vehicles - 25% reducing balance

Valuation information and policy**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity

instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 **Tangible fixed assets**

	£
Cost	
At 1 November 2014	2,067
Additions	1,755
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2015	<u>3,822</u>
Depreciation	
At 1 November 2014	798
Charge for the year	756
On disposals	-
At 31 October 2015	<u>1,554</u>
Net book values	
At 31 October 2015	<u>2,268</u>
At 31 October 2014	<u>1,269</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

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