

Registered number  
08291718

A & E Law Limited

Unaudited Abbreviated Accounts

30 November 2015

## **A & E Law Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of A & E Law Limited for the year ended 30 November 2015**

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 & E Law Limited for the year ended 30 November 2015 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A & E Law Limited, as a body, in accordance with the terms of our engagement letter dated 12 June 2013. Our work has been undertaken solely to prepare for your approval the accounts of A & E Law Limited and state those matters that we have agreed to state to the Board of Directors of A & E Law Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & E Law Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & E Law Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & E Law Limited. You consider that A & E Law Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A & E Law Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

AW & Co Limited  
Chartered Accountant  
37 Wootton Drive  
Hemel Hempstead  
Herts  
HP2 6LA

20 July 2016

**A & E Law Limited****Registered number:** 08291718**Abbreviated Balance Sheet  
as at 30 November 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	47,500	67,500
Tangible assets	3	2,694	2,147
		<u>50,194</u>	<u>69,647</u>
<b>Current assets</b>			
Debtors		1,500	1,500
Cash at bank and in hand		299,603	116,320
		<u>301,103</u>	<u>117,820</u>
<b>Creditors: amounts falling due within one year</b>		<u>(139,949)</u>	<u>(55,806)</u>
<b>Net current assets</b>		161,154	62,014
<b>Total assets less current liabilities</b>		<u>211,348</u>	<u>131,661</u>
<b>Provisions for liabilities</b>		(316)	(159)
<b>Net assets</b>		<u>211,032</u>	<u>131,502</u>
<b>Capital and reserves</b>			
Called up share capital	4	10	10
Profit and loss account		211,022	131,492
<b>Shareholder's funds</b>		<u>211,032</u>	<u>131,502</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.

Director

Approved by the board on 20 July 2016

**A & E Law Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 November 2015**

**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 January 2015).

***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% reducing balance
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***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Intangible fixed assets**

£

**Cost**

At 1 December 2014	100,000
At 30 November 2015	<u>100,000</u>

**Amortisation**

At 1 December 2014	32,500
Provided during the year	<u>20,000</u>
At 30 November 2015	<u>52,500</u>

**Net book value**

At 30 November 2015	<u>47,500</u>
At 30 November 2014	<u>67,500</u>

**3 Tangible fixed assets**

£

**Cost**

At 1 December 2014	3,367
Additions	1,445
At 30 November 2015	<u>4,812</u>

**Depreciation**

At 1 December 2014	1,220
Charge for the year	898
At 30 November 2015	<u>2,118</u>

**Net book value**

At 30 November 2015	<u>2,694</u>
At 30 November 2014	<u>2,147</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	10	<u>10</u>	<u>10</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.