

**REGISTERED NUMBER: 08526878 (England and Wales)**

**Unaudited Financial Statements**  
**for the Period 1 September 2016 to 31 December 2016**  
**for**  
**AA Certification Limited**

**Contents of the Financial Statements  
for the Period 1 September 2016 to 31 December 2016**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**AA Certification Limited**

**Company Information  
for the Period 1 September 2016 to 31 December 2016**

**DIRECTORS:**

M Patel  
S J Whitehouse

**REGISTERED OFFICE:**

10-14 Accommodation Road  
Golder Green  
London  
NW11 8ED

**REGISTERED NUMBER:**

08526878 (England and Wales)

**ACCOUNTANTS:**

Grunberg & Co Limited  
Chartered Accountants  
10-14 Accommodation Road  
Golders Green  
London  
NW11 8ED

**Statement of Financial Position**  
**31 December 2016**

	Notes	2016 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		312		468
<b>CURRENT ASSETS</b>					
Debtors	5	124,852		68,593	
Cash at bank		<u>6,210</u>		<u>9,421</u>	
		131,062		78,014	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>126,079</u>		<u>81,392</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>4,983</u>		<u>(3,378)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>5,295</u>		<u>(2,910)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>5,195</u>		<u>(3,010)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>5,295</u>		<u>(2,910)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 26 September 2017 and were signed on its behalf by:

M Patel - Director

**Notes to the Financial Statements  
for the Period 1 September 2016 to 31 December 2016**

**1. STATUTORY INFORMATION**

AA Certification Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents amounts receivable for services, excluding value added tax, with income being recognised at the point that a service has been successfully provided.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2.

**Notes to the Financial Statements - continued**  
**for the Period 1 September 2016 to 31 December 2016**

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2016 and 31 December 2016	<u>1,396</u>
<b>DEPRECIATION</b>	
At 1 September 2016	928
Charge for period	<u>156</u>
At 31 December 2016	<u>1,084</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>312</u>
At 31 August 2016	<u>468</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2016 £
Trade debtors	124,430	66,660
Taxation recoverable	422	422
Value added tax	-	1,511
	<u>124,852</u>	<u>68,593</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2016 £
Trade creditors	1,715	-
Amounts owed to group undertakings	86,675	65,000
Corporation tax	1,375	-
Social security and other taxes	21,652	51
Other creditors	-	1,928
Directors' current accounts	12,912	12,912
Accrued expenses	<u>1,750</u>	<u>1,501</u>
	<u>126,079</u>	<u>81,392</u>

**7. RELATED PARTY DISCLOSURES**

Amounts due to group undertakings are short term, interest free advances from the parent company.

**8. FIRST YEAR ADOPTION**

These are the first financial statements that comply with FRS102. The company transitioned to FRS102 section 1A on 1 January 2015.

No transitional adjustments were required in equity or profit or loss for the year

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.