

REGISTERED NUMBER: 08526878 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2017

for

AA Certification Limited

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for the Year Ended 31 December 2017**

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AA Certification Limited

**Company Information
for the Year Ended 31 December 2017**

DIRECTORS:

M Patel
S J Whitehouse

REGISTERED OFFICE:

5 Technology Park
Colindeep Lane
Colindale
London
NW9 6BX

REGISTERED NUMBER:

08526878 (England and Wales)

ACCOUNTANTS:

Grunberg & Co Limited
Chartered Accountants
5 Technology Park
Colindeep Lane
Colindale
London
NW9 6BX

Statement of Financial Position
31 December 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		1		312
CURRENT ASSETS					
Debtors	5	235,195		124,852	
Cash at bank		<u>5,684</u>		<u>6,210</u>	
		240,879		131,062	
CREDITORS					
Amounts falling due within one year	6	<u>258,874</u>		<u>126,079</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(17,995)</u>		<u>4,983</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(17,994)</u>		<u>5,295</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(18,094)</u>		<u>5,195</u>
SHAREHOLDERS' FUNDS			<u>(17,994)</u>		<u>5,295</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors on 27 September 2018 and were signed on its behalf by:

M Patel - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2017**

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.

The financial statements have been prepared on a going concern basis as the directors are of the belief that with their and the shareholders continued support, the company will continue to trade as a going concern, for at least twelve months from the balance sheet date.

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

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Taxation

Taxation for the year 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 year 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.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

2. ACCOUNTING POLICIES - continued

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 year was 3 (2016 - 2) .

4. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2017
and 31 December 2017

1,396

DEPRECIATION

At 1 January 2017

1,084

Charge for year

311

At 31 December 2017

1,395

NET BOOK VALUE

At 31 December 2017

1

At 31 December 2016

312

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	207,162	124,430
Taxation recoverable	1,800	422
Prepayments	<u>26,233</u>	<u>-</u>
	<u>235,195</u>	<u>124,852</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	5,439	1,715
Corporation tax	-	1,375
Social security and other taxes	13,390	21,652
Amounts owed to a related company	224,133	86,675
Directors' current accounts	12,912	12,912
Accrued expenses	<u>3,000</u>	<u>1,750</u>
	<u>258,874</u>	<u>126,079</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016
	£	£
Within one year	2,489	-
Between one and five years	<u>1,452</u>	<u>-</u>
	<u>3,941</u>	<u>-</u>

8. RELATED PARTY DISCLOSURES

Amounts due to a related company are short term and interest free advances.

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.