AEONA LIMITED UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED **30 NOVEMBER 2012**





COMPANIES HOUSE

BAILLIE INGRAM

Chartered Certified Accountants 3 Coates Place **EDINBURGH** EH3 7AA

ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2012

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ABBREVIATED BALANCE SHEET

30 NOVEMBER 2012

	2012			2011
	Note	£	£	£
FIXED ASSETS	2			
Tangible assets			269	64
CURRENT ASSETS				
Debtors		1,197		4,889
Cash at bank and in hand		6,303		2,048
		7,500		6,937
CREDITORS: Amounts falling due within one	e vear	7,958		6,807
· ·	o y cur			<u> </u>
NET CURRENT (LIABILITIES)/ASSETS			(458)	130
TOTAL ASSETS LESS CURRENT LIABILITIES		(189)	194	
			`	-
CAPITAL AND RESERVES				
Called-up equity share capital	3		100	100
Profit and loss account			(289)	94
			`—_	104
(DEFICIT)/SHAREHOLDER'S FUNDS			(189)	194

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the

The director acknowledges her responsibility for:

- ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on

youre Mitchell

15/08/2013

DR MITCHELL Director

Company Registration Number: SC275410

The notes on pages 2 to 3 form part of these abbreviated accounts.

NOTES TO THE ABBREVIATED ACCOUNTS YEAR ENDED 30 NOVEMBER 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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:

Equipment

33.3% straight line

Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by 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.

NOTES TO THE ABBREVIATED ACCOUNTS YEAR ENDED 30 NOVEMBER 2012

2. FIXED ASSETS

					Tangible
					Assets
	COST				£
	At 1 December 2011				3,031
	Additions				405
	Disposals				(810)
	At 30 November 2012				2,626
	DEPRECIATION				
	At 1 December 2011				2,967
	Charge for year				200
	On disposals				(810)
	At 30 November 2012				2,357
	NET BOOK VALUE At 30 November 2012				269
	At 30 November 2011				64
3.	SHARE CAPITAL				
	Authorised share capital:				
				2012	2011
				£	£
	1,000 Ordinary shares of £1 each			1,000	1,000
	Allotted, called up and fully paid:				
		2012		2011	
		No	£	No	£
	100 Ordinary shares of £1 each	100	100	100	100
