

Registration number SC315213

A & A (INVERNESS) LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 May 2011

WEDNESDAY



S13OUL4Q
SCT 29/02/2012 #168
COMPANIES HOUSE

ASSETS

Accountants
35 Moray Street
ELGIN
IV30 1JH

A & A (INVERNESS) LTD

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A & A (INVERNESS) LTD

**Accountants' report on the unaudited financial statements to the directors of
A & A (INVERNESS) LTD**

As described on the balance sheet you are responsible for the preparation of the financial statements for the YEAR ended 31 May 2011 set out on pages to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Mark S. Macdonald

**Assets
Accountants
35 Moray Street
ELGIN
IV30 1JH**

Date: 26 February 2012

A & A (INVERNESS) LTD

**ABBREVIATED BALANCE SHEET
AS AT 31 May 2011**

		2011		2010	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		10,080		15,560
Tangible assets	2		564		1,465
			<u>10,644</u>		<u>17,025</u>
Current assets					
Debtors		17,565		22,003	
Cash at bank and in hand		508		308	
		<u>18,073</u>		<u>22,311</u>	
Creditors: amounts falling due within one year		<u>(36,016)</u>		<u>(39,881)</u>	
Net current liabilities			<u>(17,943)</u>		<u>(17,570)</u>
Total assets less current liabilities			<u>(7,299)</u>		<u>(545)</u>
Deficiency of assets			<u>(7,299)</u>		<u>(545)</u>
Capital and reserves					
Profit and loss account			<u>(7,299)</u>		<u>(545)</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

A & A (INVERNESS) LTD

ABBREVIATED BALANCE SHEET (continued)

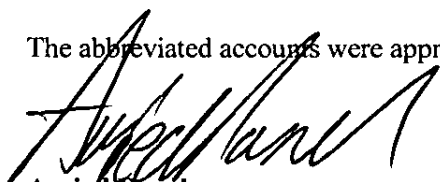
**Director's statements required by Sections 475(2) and (3)
for the YEAR ended 31 May 2011**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the YEAR stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the YEAR ended 31 May 2011 ; and
- (c) that we acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) 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 YEAR then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 27 February 2012 and signed on its behalf by



Amjed Rasul
Director

Registration number SC315213

The notes on pages 4 to 5 form an integral part of these financial statements.

A & A (INVERNESS) LTD

Notes to the abbreviated financial statements for the YEAR ended 31 May 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the YEAR and derives from the provision of goods falling within the company's ordinary activities.

1.3. Patents

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 25 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-
Fixtures, fittings and equipment	- 25% straight line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

A & A (INVERNESS) LTD

Notes to the abbreviated financial statements for the YEAR ended 31 May 2011

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 June 2010	12,000	4,062	16,062
At 31 May 2011	<u>12,000</u>	<u>4,062</u>	<u>16,062</u>
Depreciation and Provision for diminution in value			
At 1 June 2010	1,440	2,596	4,036
Charge for YEAR	<u>480</u>	<u>902</u>	<u>1,382</u>
At 31 May 2011	<u>1,920</u>	<u>3,498</u>	<u>5,418</u>
Net book values			
At 31 May 2011	<u>10,080</u>	<u>564</u>	<u>10,644</u>
At 31 May 2010	<u>10,560</u>	<u>1,466</u>	<u>12,026</u>
3. Transactions with directors			
Andrew Campbell	-	7,373	-
Amjed Rasul	<u>-</u>	<u>3,813</u>	<u>-</u>