

Registered number  
SC462475

Aviatec Limited

Filleted Accounts

31 October 2022

**Aviatec Limited****Registered number:** SC462475**Balance Sheet****as at 31 October 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	40,000	48,208
<b>Current assets</b>			
Debtors	4	13,285	1,286
Cash at bank and in hand		38,970	70,878
		<u>52,255</u>	<u>72,164</u>
<b>Creditors: amounts falling due within one year</b>	5	(1,429)	(1,429)
<b>Net current assets</b>		<u>50,826</u>	<u>70,735</u>
<b>Total assets less current liabilities</b>		<u>90,826</u>	<u>118,943</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(20,564)	(25,220)
<b>Net assets</b>		<u>70,262</u>	<u>93,723</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		70,261	93,722
<b>Shareholders' funds</b>		<u>70,262</u>	<u>93,723</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G.Cheetham

Director

Approved by the board on 21 July 2023

**Aviatec Limited**  
**Notes to the Accounts**  
**for the year ended 31 October 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

**2 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

**3 Tangible fixed assets**

	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 November 2021	<u>1,151</u>	<u>48,208</u>	<u>49,359</u>
At 31 October 2022	<u>1,151</u>	<u>48,208</u>	<u>49,359</u>
<b>Depreciation</b>			
At 1 November 2021	1,151	-	1,151

Charge for the year	-	8,208	8,208
At 31 October 2022	<u>1,151</u>	<u>8,208</u>	<u>9,359</u>
<b>Net book value</b>			
At 31 October 2022	<u>-</u>	<u>40,000</u>	<u>40,000</u>
At 31 October 2021	-	48,208	48,208

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	12,999	1,000
Other debtors	286	286
	<u>13,285</u>	<u>1,286</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	975	975
Other creditors	454	454
	<u>1,429</u>	<u>1,429</u>
<b>6 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	<u>20,564</u>	<u>25,220</u>

## 7 Other information

Aviatec Limited is a private company limited by shares and incorporated in Scotland. Its registered office is:

2 Oakhill Crescent

Aberdeen

AB15 5HY

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.