

**A2 INVESTMENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

Riverglade Accountancy Ltd

Hafod y Bryn
Rudry Road, Lisvane
Cardiff
CF14 0SN

A2 Investments Limited
Unaudited Financial Statements
For The Year Ended 30 September 2017

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

A2 Investments Limited
Balance Sheet
As at 30 September 2017

Registered number: 04905878

		2017		2016	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	2	450,000		534,681	
Cash at bank and in hand		3,501		17,957	
		<u>453,501</u>		<u>552,638</u>	
Creditors: Amounts Falling Due Within One Year	3	(434,645)		(474,062)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			18,856		78,576
			<u>18,856</u>		<u>78,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>18,856</u>		<u>78,576</u>
Creditors: Amounts Falling Due After More Than One Year	4		(63,629)		(154,623)
			<u></u>		<u></u>
NET ASSETS			<u>(44,773)</u>		<u>(76,047)</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and Loss Account			(44,775)		(76,049)
			<u></u>		<u></u>
SHAREHOLDERS' FUNDS			<u>(44,773)</u>		<u>(76,047)</u>

**A2 Investments Limited
Balance Sheet (continued)
As at 30 September 2017**

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Ian Betty

12/04/2018

The notes on pages 3 to 4 form part of these financial statements.

A2 Investments Limited
Notes to the Unaudited Accounts
For The Year Ended 30 September 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Stocks

	2017	2016
	£	£
Stock - finished goods	450,000	534,681
	<u>450,000</u>	<u>534,681</u>

3. Creditors: Amounts Falling Due Within One Year

	2017	2016
	£	£
Bank loans and overdrafts	5,003	12,055
Corporation tax	1,602	1,385
Other creditors	428,040	460,622
	<u>434,645</u>	<u>474,062</u>

4. Creditors: Amounts Falling Due After More Than One Year

	2017	2016
	£	£
Bank loans	63,629	154,623

Page 3
A2 Investments Limited
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 September 2017

5. Share Capital

	Value	Number	2017	2016
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1	2	2	2

6. General Information

A2 Investments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04905878. The registered office is 20 Athelstan Road, Whitchurch, Cardiff, CF14 2EP.

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.