

Registration number 05679598

Aerona (Air & Sea) Customs Clearing Agents Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2013

Allen Mills Howard & Co
Chartered Certified Accountants
23 Stockport Road,
Ashton-Under-Lyne,
Lancashire
OL7 0LA

THURSDAY



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COMPANIES HOUSE

Aerona (Air & Sea) Customs Clearing Agents Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation
of the Unaudited Statutory Accounts of
Aerona (Air & Sea) Customs Clearing Agents Limited
for the Year Ended 31 December 2013**

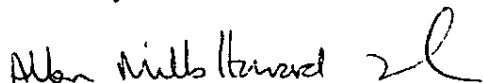
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aerona (Air & Sea) Customs Clearing Agents Limited for the year ended 31 December 2013 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>

This report is made solely to the Board of Directors of Aerona (Air & Sea) Customs Clearing Agents Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aerona (Air & Sea) Customs Clearing Agents Limited and state those matters that we have agreed to state to them, as a body in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aerona (Air & Sea) Customs Clearing Agents Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aerona (Air & Sea) Customs Clearing Agents Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Aerona (Air & Sea) Customs Clearing Agents Limited. You consider that Aerona (Air & Sea) Customs Clearing Agents Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aerona (Air & Sea) Customs Clearing Agents Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Allen Mills Howard & Co
Chartered Certified Accountants
23 Stockport Road,
Ashton-Under-Lyne,
Lancashire
OL7 0LA

25 March 2014

Aerona (Air & Sea) Customs Clearing Agents Limited

(Registration number: 05679598)

Abbreviated Balance Sheet at 31 December 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets		<u>1,930</u>	<u>2,201</u>
Current assets			
Debtors		16,145	17,013
Cash at bank and in hand		<u>4,185</u>	<u>4,967</u>
		20,330	21,980
Creditors Amounts falling due within one year		<u>(17,850)</u>	<u>(11,522)</u>
Net current assets		<u>2,480</u>	<u>10,458</u>
Total assets less current liabilities		4,410	12,659
Provisions for liabilities		-	(232)
Net assets		<u>4,410</u>	<u>12,427</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>4,310</u>	<u>12,327</u>
Shareholders' funds		<u>4,410</u>	<u>12,427</u>

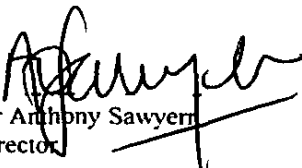
For the year ending 31 December 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Board on 25 March 2014 and signed on its behalf by


Mr Anthony Sawyer
Director

Aerona (Air & Sea) Customs Clearing Agents Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

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.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Aerona (Air & Sea) Customs Clearing Agents Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

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2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2013	5,299	5,299
Additions	212	212
At 31 December 2013	5,511	5,511
Depreciation		
At 1 January 2013	3,098	3,098
Charge for the year	483	483
At 31 December 2013	3,581	3,581
Net book value		
At 31 December 2013	1,930	1,930
At 31 December 2012	2,201	2,201

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No	£	No.	£
Ordinary of £1 each	100	100	100	100

4 Related party transactions

Directors' advances and credits

	2013 Advance/ Credit £	2013 Repaid £	2012 Advance/ Credit £	2012 Repaid £
Anthony Sawyerr				
Directors loan account	-	-	-	-
Pauline Sawyerr				
Directors loan account	-	-	-	-