

Registration number: 05679598

Aerona (Air & Sea) Customs Clearing Agents Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

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

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Aerona (Air & Sea) Customs Clearing Agents Limited

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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 Director on the Preparation of the
Unaudited Statutory Accounts of
Aerona (Air & Sea) Customs Clearing Agents Limited
for the Year Ended 31 December 2015**

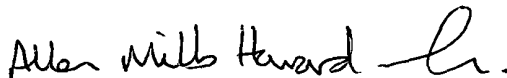
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aerona (Air & Sea) Customs Clearing Agents Limited for the year ended 31 December 2015 set out on pages from the company's accounting records and from information and explanations 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://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

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/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. 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 profit 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
24 March 2016

Aerona (Air & Sea) Customs Clearing Agents Limited

(Registration number: 05679598)

Abbreviated Balance Sheet at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		3,667	1,875
Current assets			
Debtors		18,326	14,419
Cash at bank and in hand		9,825	14,388
		28,151	28,807
Creditors: Amounts falling due within one year		(14,940)	(17,638)
Net current assets		13,211	11,169
Total assets less current liabilities		16,878	13,044
Provisions for liabilities		(734)	(375)
Net assets		16,144	12,669
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		16,044	12,569
Shareholders' funds		16,144	12,669

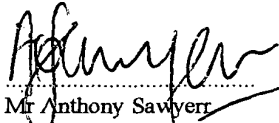
For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 24 March 2016


Mr Anthony Sawyerr
Director

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

Aerona (Air & Sea) Customs Clearing Agents Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015

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 January 2015).

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 FRSSF.

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 2015
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2015	5,925	5,925
Additions	3,536	3,536
Disposals	<u>(3,156)</u>	<u>(3,156)</u>
At 31 December 2015	<u>6,305</u>	<u>6,305</u>
Depreciation		
At 1 January 2015	4,050	4,050
Charge for the year	917	917
Eliminated on disposals	<u>(2,329)</u>	<u>(2,329)</u>
At 31 December 2015	<u>2,638</u>	<u>2,638</u>
Net book value		
At 31 December 2015	<u>3,667</u>	<u>3,667</u>
At 31 December 2014	<u>1,875</u>	<u>1,875</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>