

**REGISTERED NUMBER: 06471259 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2017  
FOR  
AVIRON ASSOCIATES LIMITED**

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for the Year Ended 28 February 2017**

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**COMPANY INFORMATION**  
**for the Year Ended 28 February 2017**

**DIRECTORS:**

J P Burkitt  
C D Burkitt  
E N Burkitt

**REGISTERED OFFICE:**

Herschel House  
58 Herschel Street  
Slough  
Berkshire  
SL1 1PG

**REGISTERED NUMBER:**

06471259 (England and Wales)

**ACCOUNTANTS:**

Oury Clark Chartered Accountants  
Herschel House  
58 Herschel Street  
Slough  
Berkshire  
SL1 1PG

**BALANCE SHEET**  
**28 February 2017**

	Notes	28.2.17 £	£	29.2.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		109		671
<b>CURRENT ASSETS</b>					
Debtors	5	80,848		154,119	
Cash at bank		<u>263,686</u>		<u>253,697</u>	
		344,534		407,816	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>236,392</u>		<u>190,715</u>	
<b>NET CURRENT ASSETS</b>			<u>108,142</u>		<u>217,101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>108,251</u>		<u>217,772</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>108,151</u>		<u>217,672</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>108,251</u>		<u>217,772</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 27 October 2017 and were signed on its behalf by:

J P Burkitt - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 28 February 2017**

## 1. STATUTORY INFORMATION

Aviron Associates Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

## 2. ACCOUNTING POLICIES

### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

## Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- over 3-5 years on cost
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## Financial instruments

Basic Financial Instruments as covered by Section 11 of FRS 102 are measured at amortized cost. The company does not have any Other Financial Instruments as covered by Section 12 of FRS 102.

## Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

## Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2017

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 .

4. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 March 2016  
and 28 February 2017

8,688

**DEPRECIATION**

At 1 March 2016  
Charge for year  
At 28 February 2017

8,017

562

8,579

**NET BOOK VALUE**

At 28 February 2017  
At 29 February 2016

109

671

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

28.2.17	29.2.16
£	£
Trade debtors	150,719
Other debtors	<u>3,400</u>
<u>80,848</u>	<u>154,119</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

28.2.17	29.2.16
£	£
Trade creditors	63,021
Taxation and social security	64,586
Other creditors & accruals	<u>63,108</u>
<u>236,392</u>	<u>190,715</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2017**

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year J P Burkitt repaid to the company £Nil (2016: advance to director £38,586). At the year end the balance due to T P Burkitt was £26,122 (2016: £26,122).

During the year E N Burkitt repaid to the company £Nil (2016: advance to director £39,486). At the year end the balance due to E N Burkitt was £26,986 (2016: £26,986).

**8. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**9. FIRST YEAR ADOPTION**

The company adopted FRS 102 for the accounting period ended 28 December 2017. There were no adjustments arising at the transition date or at the end of the comparative period, therefore there is no difference between equity under the previous financial reporting framework and equity under FRS 102.

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.