

# A A INTERNATIONAL LTD

Registered Number  
05507299  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
30 September 2019

# A A INTERNATIONAL LTD

## Company Information

### **Registered Address**

Harbour House Y Lanfa

Trefechan

Aberystwyth

SY23 1AS

# A A INTERNATIONAL LTD

## Balance Sheet as at 30 September 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	3	293	201
<b>Current Assets</b>			
Stocks		4,195	13,191
Debtors	4	157,235	113,206
Cash at bank and on hand		23,950	82,823
<b>Creditors amounts falling due within one year</b>	5	(116,166)	(108,159)
<b>Net current assets (liabilities)</b>		<u>69,214</u>	<u>101,061</u>
<b>Total assets less current liabilities</b>		<u>69,507</u>	<u>101,262</u>
<b>Net assets</b>		<u>69,507</u>	<u>101,262</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		<u>69,497</u>	<u>101,252</u>
<b>Shareholders' funds</b>		<u>69,507</u>	<u>101,262</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The company is a private company limited by shares and was entitled to exemption from audit 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.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved and authorised for issue by the Board of Directors on 10 June 2020, and are signed on its behalf by:

ROBINSON, Stefan Glyn  
**Director**



# A A INTERNATIONAL LTD

## Notes to the financial statements for the year ended 30 September 2019

### 1. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

#### Turnover policy

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.

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Plant and machinery	25	3

#### Inventories policy

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

#### Revenue recognition policy

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.

#### Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

## 2. EMPLOYEE INFORMATION

	2019	2018
Average number of employees during the year	2	2

## 3. PROPERTY, PLANT AND EQUIPMENT

	Total £
<b>Cost or valuation</b>	
At 01 October 18	5,284
Additions	190
At 30 September 19	5,392
<b>Depreciation and impairment</b>	
At 01 October 18	5,083
Charge for year	98
At 30 September 19	5,098
<b>Net book value</b>	
At 30 September 19	293
At 30 September 18	201

#### 4. DEBTORS

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors / trade receivables	141,842	106,078
Other debtors	15,028	7,128
Prepayments and accrued income	365	
Total	<u>157,235</u>	<u>113,206</u>

#### 5. CREDITORS WITHIN ONE YEAR

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other creditors	113,146	105,428
Accrued liabilities and deferred income	3,020	2,731
Total	<u>116,166</u>	<u>108,159</u>

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.