

Registered number  
10677954

# **Aviation Excellence Ltd**

**Unaudited Filleted Accounts**

**31 July 2018**

**Aviation Excellence Ltd****Registered number:**

10677954

**Balance Sheet****as at 31 July 2018**

	Notes	2018 £
<b>Current assets</b>		
Debtors	2	2
Cash at bank and in hand		(40)
		<u>(38)</u>
<b>Creditors: amounts falling due within one year</b>	3	(2,711)
		<u></u>
<b>Net current liabilities</b>		(2,749)
<b>Net liabilities</b>		<u>(2,749)</u>
<b>Capital and reserves</b>		
Called up share capital		2
Profit and loss account		(2,751)
		<u></u>
<b>Shareholders' funds</b>		<u>(2,749)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

David Tickner

Director

Approved by the board on 20 December 2018

**Aviation Excellence Ltd**  
**Notes to the Accounts**  
**for the period from 20 March 2017 to 31 July 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover - Services***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. 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.

***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.

***Creditors***

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.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Debtors</b>	<b>2018</b>
	<b>£</b>
Other debtors	<u>2</u>

<b>3 Creditors: amounts falling due within one year</b>	<b>2018</b>
	<b>£</b>

Director's current account	2,279
Other creditors	432
	<hr/>
	2,711
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#### 4 Controlling party

The company is controlled by Mr and Mrs Tickner by virtue of their combined shareholding.

#### 5 Other information

On the 07 August 2018 the company name was changed from Spiritual Vapes Ltd to Aviation Excellence Ltd.

Aviation Excellence Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Accountsnet  
3000 Aviator Way  
Manchester Business Park  
Manchester  
M22 5TG

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.