

Registered Number SC375760

AU (EDINBURGH) LTD

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	819	927
Tangible assets	3	22,969	27,528
		<u>23,788</u>	<u>28,455</u>
Current assets			
Stocks		4,150	3,131
Debtors		65,372	12,913
Cash at bank and in hand		53,017	44,600
		<u>122,539</u>	<u>60,644</u>
Creditors: amounts falling due within one year		(44,930)	(38,122)
Net current assets (liabilities)		<u>77,609</u>	<u>22,522</u>
Total assets less current liabilities		<u>101,397</u>	<u>50,977</u>
Total net assets (liabilities)		<u>101,397</u>	<u>50,977</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		101,396	50,976
Shareholders' funds		<u>101,397</u>	<u>50,977</u>

- For the year ending 31 March 2014 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 18 December 2014

And signed on their behalf by:

J Atwal, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings - 25% reducing balance and 10% straight line

Intangible assets amortisation policy

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

Goodwill - 10% straight line

Other accounting policies

Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for goods past their useable dates.

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	1,035
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>1,035</u>
Amortisation	

	<i>£</i>
At 1 April 2013	108
Charge for the year	108
On disposals	-
At 31 March 2014	<u>216</u>
Net book values	
At 31 March 2014	<u>819</u>
At 31 March 2013	<u>927</u>

3 **Tangible fixed assets**

	<i>£</i>
Cost	
At 1 April 2013	33,025
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>33,025</u>
Depreciation	
At 1 April 2013	5,497
Charge for the year	4,559
On disposals	-
At 31 March 2014	<u>10,056</u>
Net book values	
At 31 March 2014	<u>22,969</u>
At 31 March 2013	<u>27,528</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1