**Registered Number SC272091**

# AVORIO LTD.

## Abbreviated Accounts

## 31 August 2014

**AVORIO LTD.** **Registered Number SC272091**

## Abbreviated Balance Sheet as at 31 August 2014

| | *Notes* | *2014* | *2013* |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Tangible assets | 2 | 38,284 | 41,551 |
| | | 38,284 | 41,551 |
| **Current assets** | | | |
| Stocks | | 31,250 | 30,750 |
| Debtors | | 719 | - |
| Cash at bank and in hand | | 17,153 | 9,871 |
| | | 49,122 | 40,621 |
| **Creditors: amounts falling due within one year** | | (69,766) | (54,743) |
| **Net current assets (liabilities)** | | (20,644) | (14,122) |
| **Total assets less current liabilities** | | 17,640 | 27,429 |
| **Creditors: amounts falling due after more than one year** | | 0 | (10,000) |
| **Total net assets (liabilities)** | | 17,640 | 17,429 |
| **Capital and reserves** | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 17,540 | 17,329 |
| **Shareholders' funds** | | 17,640 | 17,429 |

- For the year ending 31 August 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 27 May 2015

And signed on their behalf by:
**Sonia Jane Pozzi, Director**

## Notes to the Abbreviated Accounts for the period ended 31 August 2014

### 1 Accounting Policies

**Basis of measurement and preparation of accounts**
The accounts 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 represents the total invoice value, excluding value added tax, of sales made during the year.

**Tangible assets depreciation policy**
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties - Straight line over the life of the lease
Fixtures, fittings and equipment - 15% - 33.3% reducing balance

### 2 Tangible fixed assets

| | £ |
|---|---|
| **Cost** | |
| At 1 September 2013 | 58,223 |
| Additions | 3,118 |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 August 2014 | 61,341 |
| **Depreciation** | |
| At 1 September 2013 | 16,672 |
| Charge for the year | 6,385 |
| On disposals | - |
| At 31 August 2014 | 23,057 |
| **Net book values** | |
| At 31 August 2014 | 38,284 |
| At 31 August 2013 | 41,551 |

### 3 Called Up Share Capital

Allotted, called up and fully paid:

| | *2014* | *2013* |
|---|---|---|
| | £ | £ |
| 100 Ordinary shares of £1 each | 100 | 100 |

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