Registered number
SC405835

# AU Energy Ltd

## Abbreviated Accounts

## 31 August 2012

# AU Energy Ltd

**Report to the director on the preparation of the unaudited abbreviated accounts of AU Energy Ltd for the year ended 31 August 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of AU Energy Ltd for the year ended 31 August 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

Accountants Plus
Chartered Certified Accountants
Upper floor, Unit 1, Cadzow Park,
82 Muir Street
Hamilton
ML3 6BJ

22 May 2013

**AU Energy Ltd**

**Registered number:** SC405835

**Abbreviated Balance Sheet**

**as at 31 August 2012**

| | Notes | | 2012 |
|---|---|---|---|
| | | | £ |
| **Fixed assets** | | | |
| Tangible assets | 2 | | 856 |
| **Current assets** | | | |
| Debtors | | 20,016 | |
| Cash at bank and in hand | | 12,309 | |
| | | 32,325 | |
| **Creditors: amounts falling due within one year** | | (31,686) | |
| **Net current assets** | | | 639 |
| **Total assets less current liabilities** | | | 1,495 |
| **Provisions for liabilities** | | | (171) |
| **Net assets** | | | 1,324 |
| **Capital and reserves** | | | |
| Called up share capital | 3 | | 1 |
| Profit and loss account | | | 1,323 |
| **Shareholders' funds** | | | 1,324 |

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.

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

The director acknowledges her 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Carole Margaret Mooney

Director

Approved by the board on 22 May 2013

## AU Energy Ltd
## Notes to the Abbreviated Accounts
## for the year ended 31 August 2012

### 1 Accounting policies

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|---|---|
| Plant and machinery | 25% straight line |
| Motor vehicles | 25% straight line |

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

### 2 Tangible fixed assets

| | £ |
|---|---|
| **Cost** | |
| Additions | 1,142 |
| At 31 August 2012 | 1,142 |
| **Depreciation** | |
| Charge for the year | 286 |
| At 31 August 2012 | 286 |
| **Net book value** | |
| At 31 August 2012 | 856 |

### 3 Share capital

| | Nominal value | 2012 Number | 2012 £ |
|---|---|---|---|
| Allotted, called up and fully paid: | | | |
| Ordinary shares | £1 each | - | 1 |

| | Nominal value | Number | Amount £ |
|---|---|---|---|
| Shares issued during the period: | | | |
| Ordinary shares | £1 each | - | 1 |

### 4 Loans to directors

| Description and conditions | B/fwd | Paid | Repaid | C/fwd |
|---|---|---|---|---|

| | £ | £ | £ | £ |
|---|---|---|---|---|
| Carole Margaret Mooney | | | | |
| Loan | - | 14,016 | - | 14,016 |
| | - | 14,016 | - | 14,016 |

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.