Company registration number: SC749708

AOU CAMPER UPHOLSTERY LTD

Unaudited abridged financial statements

30 November 2023

STEPHEN ROSS ACCOUNTANCY SERVICES LTD
Coatbridge

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COMPANIES HOUSE

AOU CAMPER UPHOLSTERY LTD

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AOU CAMPER UPHOLSTERY LTD

Directors and other information

Directors	Mr James McGrotty	(Appointed 8 November 2022)
Company number	SC749708	
Registered office	24 Boswell Square Hillington Park Glasgow G52 4BQ	
Accountants	Stephen Ross Accountancy Services Ltd Coatbridge Business Centre Unit 34; 204 Main Street Coatbridge ML5 3RB	

AOU CAMPER UPHOLSTERY LTD

Directors report
Period ended 30 November 2023

The directors present their report and the unaudited financial statements of the company for the period ended 30 November 2023.

Directors

The directors who served the company during the period were as follows:

Mr James McGrotty	(Appointed 8 November 2022)
Mr Andrew Mulrine	(Appointed 8 November 2022)(Resigned 9 November 2022)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 28 August 2024 and signed on behalf of the board by:



Mr James McGrotty
Director

AOU CAMPER UPHOLSTERY LTD

Report to the board of directors on the preparation of the unaudited statutory financial statements of AOU CAMPER UPHOLSTERY LTD Period ended 30 November 2023

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the period ended 30 November 2023 which comprise the abridged statement of comprehensive income, abridged statement of financial position, statement of changes in equity and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Stephen Ross Accountancy Services Ltd
Coatbridge Business Centre
Unit 34; 204 Main Street
Coatbridge
ML5 3RB

29 August 2024

AOU CAMPER UPHOLSTERY LTD

Abridged statement of comprehensive income
Period ended 30 November 2023

	Note	Period ended 30/11/23
		£
Gross profit		47,020
Administrative expenses		(28,073)
Operating profit		18,947
Profit before taxation	5	18,947
Tax on profit		(3,621)
Profit for the financial period and total comprehensive income		15,326

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

AOU CAMPER UPHOLSTERY LTD

Abridged statement of financial position
30 November 2023

	Note	30/11/23 £	£
Fixed assets			
Tangible assets	6	1,733	
			1,733
Current assets			
Debtors		3,093	
Cash at bank and in hand		7,233	
		10,326	
Creditors: amounts falling due within one year		(11,643)	
Net current liabilities			(1,317)
Net assets			416
Capital and reserves			
Called up share capital			90
Profit and loss account			326
Shareholders funds			416

For the period ending 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

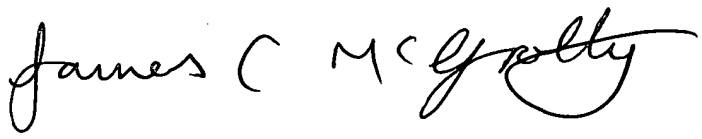
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current period ending 30 November 2023 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 10 form part of these financial statements.

Abridged statement of financial position (continued)
30 November 2023

These financial statements were approved by the board of directors and authorised for issue on 28 August 2024, and are signed on behalf of the board by:



Mr James McGrotty
Director

Company registration number: SC749708

AOU CAMPER UPHOLSTERY LTD

Statement of changes in equity
Period ended 30 November 2023

	Called up share capital	Profit and loss account	**Total**
	£	£	**£**
At 8 November 2022	90	-	90
Profit for the period		15,326	15,326
Total comprehensive income for the period	-	15,326	15,326
Dividends paid and payable		(15,000)	(15,000)
Total investments by and distributions to owners	-	(15,000)	(15,000)
At 30 November 2023	90	326	416

Notes to the financial statements
Period ended 30 November 2023

1. General information

The company is a private company limited by shares, registered in in Scotland. The address of the registered office is AOU Camper Upholstery Ltd, 24 Boswell Square, Hillington Park, Glasgow, G52 4BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20%	straight line
Fittings fixtures and equipment	-	20%	straight line
Computer equipment	-	33.33%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the period amounted to 2.

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	Period ended 30/11/23
	£
Depreciation of tangible assets	517

6. Tangible assets

	£
Cost	
At 8 November 2022	-
Additions	2,250
At 30 November 2023	2,250
Depreciation	
At 8 November 2022	-
Charge for the year	517
At 30 November 2023	517
Carrying amount	
At 30 November 2023	1,733

7. Directors advances, credits and guarantees

During the period the directors entered into the following advances and credits with the company:

	Period ended 30/11/23			
	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr James McGrotty	-	(7,500)	6,579	(921)