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Company registration number: SC749708

AOU CAMPER UPHOLSTERY LTD

Unaudited abridged financial statements

30 November 2024

STEPHEN ROSS ACCOUNTANCY SERVICES LTD
Coatbridge

THURSDAY



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AOU CAMPER UPHOLSTERY LTD

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AOU CAMPER UPHOLSTERY LTD

Directors and other information

Director	Mr James McGrotty
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

**Director's report
Year ended 30 November 2024**

The director presents this report and the unaudited financial statements of the company for the year ended 30 November 2024.

Director

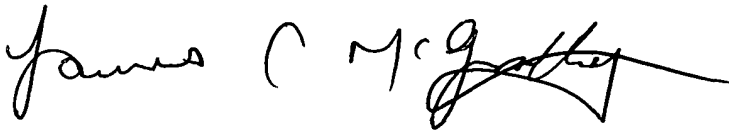
The director who served the company during the year was as follows:

Mr James McGrotty

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 29 October 2025 and signed on behalf of the board by:

A handwritten signature in black ink that reads "James C McGrotty". The signature is written in a cursive style with a large, sweeping flourish at the end.

**Mr James McGrotty
Director**

AOU CAMPER UPHOLSTERY LTD

**Report to the director on the preparation of the
unaudited statutory financial statements of AOU CAMPER UPHOLSTERY LTD
Year ended 30 November 2024**

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 30 November 2024 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**

30 October 2025

AOU CAMPER UPHOLSTERY LTD

**Abridged statement of comprehensive income
Year ended 30 November 2024**

		Year ended 30/11/24	Period ended 30/11/23
	Note	£	£
Gross profit		31,204	47,020
Administrative expenses		(19,283)	(28,073)
Operating profit		<u>11,921</u>	<u>18,947</u>
Profit before taxation	5	<u>11,921</u>	<u>18,947</u>
Tax on profit		(2,299)	(3,621)
Profit for the financial year and total comprehensive income		<u><u>9,622</u></u>	<u><u>15,326</u></u>

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 2024**

	Note	30/11/24		30/11/23	
		£	£	£	£
Fixed assets					
Tangible assets	6	1,216		1,733	
			1,216		1,733
Current assets					
Debtors		29,083		3,093	
Cash at bank and in hand		858		7,233	
		29,941		10,326	
Creditors: amounts falling due within one year		(30,719)		(11,643)	
Net current liabilities			(778)		(1,317)
Net assets			438		416
Capital and reserves					
Called up share capital			90		90
Profit and loss account			348		326
Shareholders funds			438		416

For the year ending 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges 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 year ending 30 November 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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

AOU CAMPER UPHOLSTERY LTD

Abridged statement of financial position (continued)
30 November 2024

These financial statements were approved by the board of directors and authorised for issue on 29 October 2025, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'James C McGrotty', with a long horizontal flourish extending to the right.

Mr James McGrotty
Director

Company registration number: SC749708

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

AOU CAMPER UPHOLSTERY LTD

**Statement of changes in equity
Year ended 30 November 2024**

	Called up share capital £	Profit and loss account £	Total £
At 1 December 2022	90	-	90
Profit for the year		15,326	15,326
Total comprehensive income for the year	-	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 and 1 December 2023	90	326	416
Profit for the year		9,622	9,622
Total comprehensive income for the year	-	9,622	9,622
Dividends paid and payable		(9,600)	(9,600)
Total investments by and distributions to owners	-	(9,600)	(9,600)
At 30 November 2024	90	348	438

AOU CAMPER UPHOLSTERY LTD

Notes to the financial statements

Year ended 30 November 2024

1. General information

The company is a private company limited by shares, registered 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.

AOU CAMPER UPHOLSTERY LTD

Notes to the financial statements (continued)

Year ended 30 November 2024

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 repayment 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 year amounted to 2 (2023: 2).

5. Profit before taxation

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

	Year ended 30/11/24	Period ended 30/11/23
	£	£
Depreciation of tangible assets	517	517

AOU CAMPER UPHOLSTERY LTD

Notes to the financial statements (continued)
Year ended 30 November 2024.

6. Tangible assets

	£
Cost	
At 1 December 2023 and 30 November 2024	<u>2,250</u>
Depreciation	
At 1 December 2023	517
Charge for the year	517
At 30 November 2024	<u>1,034</u>
Carrying amount	
At 30 November 2024	<u>1,216</u>
At 30 November 2023	<u>1,733</u>

7. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

Year ended 30/11/24				
	Balance brought forward	Advances /(credits) to the director	Amounts repaid	Balance o/standing
	£	£	£	£
Mr James McGrotty	<u>(921)</u>	<u>(4,800)</u>	<u>15,376</u>	<u>9,655</u>
Period ended 30/11/23				
	Balance brought forward	Advances /(credits) to the director	Amounts repaid	Balance o/standing
	£	£	£	£
Mr James McGrotty	<u>-</u>	<u>(7,500)</u>	<u>6,579</u>	<u>(921)</u>

The company has paid s455 tax on the outstanding loan balance