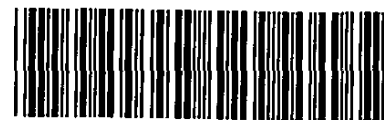


Registered number
07103275

Aliqua Ltd
Abbreviated Accounts
31 December 2010

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COMPANIES HOUSE

Aliqua Ltd

Report to the directors on the preparation of the unaudited abbreviated accounts of Aliqua Ltd for the period ended 31 December 2010

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Aliqua Ltd for the period ended 31 December 2010 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/](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](http://www.accaglobal.com/factsheet163)

A handwritten signature in black ink that reads "Accountax Business Consultants Ltd". The signature is stylized and cursive.

Accountax Business Consultants Ltd
Chartered Certified Accountants
& Registered Auditors

10 Church Street
Paddock
Huddersfield
West Yorkshire
HD1 4TR

26 October 2011

Aliqua Ltd**Registered number:**

07103275

Abbreviated Balance Sheet**as at 31 December 2010**

	Notes	2010 £
Fixed assets		
Tangible assets	2	1,543
Current assets		
Debtors		2,488
Cash at bank and in hand		<u>577</u>
		3,065
Creditors amounts falling due within one year		<u>(2,673)</u>
Net current assets		392
Net assets		<u><u>1,935</u></u>
Capital and reserves		
Called up share capital	3	100
Profit and loss account		1,835
Shareholders' funds		<u><u>1,935</u></u>

The directors are 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 directors acknowledge their 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



T Mushtaq

Director

Approved by the board on 26 October 2011

Aliqua Ltd
Notes to the Abbreviated Accounts
for the period ended 31 December 2010

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 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

Office equipment 20% reducing balance

Stocks and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value. In respect of those contracts entered into to provide services over a period of time the revenue is recognised as the contract progresses to reflect the partial performance of the contractual obligations. The amount due at the balance sheet date is included under debtors as 'amounts due under contracts not yet invoiced'

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		1,929
At 31 December 2010		<u>1,929</u>
Depreciation		
Charge for the period		386
At 31 December 2010		<u>386</u>
Net book value		
At 31 December 2010		<u>1,543</u>

3 Share capital	Nominal value	2010 Number	2010 £
Allotted, called up and fully paid Ordinary shares	£1 each	100	<u>100</u>
	Nominal value	Number	Amount £
Shares issued during the period Ordinary shares	£1 each	100	<u>100</u>