

Registered Number 09207601

AROTRON LTD

Abbreviated Accounts

30 September 2016

Abbreviated Balance Sheet as at 30 September 2016

	Notes	2016	2015
		£	£
Fixed assets			
Intangible assets	2	17,550	23,400
Tangible assets	3	10,350	13,800
		<u>27,900</u>	<u>37,200</u>
Current assets			
Debtors		16,613	6,554
Cash at bank and in hand		-	4,272
		<u>16,613</u>	<u>10,826</u>
Creditors: amounts falling due within one year		<u>(39,539)</u>	<u>(23,932)</u>
Net current assets (liabilities)		<u>(22,926)</u>	<u>(13,106)</u>
Total assets less current liabilities		<u>4,974</u>	<u>24,094</u>
Creditors: amounts falling due after more than one year		<u>(17,877)</u>	<u>(25,845)</u>
Total net assets (liabilities)		<u>(12,903)</u>	<u>(1,751)</u>
Capital and reserves			
Called up share capital	4	25,000	25,000
Profit and loss account		(37,903)	(26,751)
Shareholders' funds		<u>(12,903)</u>	<u>(1,751)</u>

- For the year ending 30 September 2016 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 June 2017

And signed on their behalf by:

C W Woodhams, Director

J S Woodhams, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2016**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 January 2015.

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Motor vehicles - 25% per annum on net book value

Intangible assets amortisation policy

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Goodwill - 20% per annum on cost

Other accounting policies

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Intangible fixed assets

	£
Cost	
At 1 October 2015	29,250
Additions	-

Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	<u>29,250</u>

Amortisation

At 1 October 2015	5,850
Charge for the year	5,850
On disposals	-
At 30 September 2016	<u>11,700</u>

Net book values

At 30 September 2016	<u>17,550</u>
At 30 September 2015	<u>23,400</u>

3 Tangible fixed assets

£

Cost

At 1 October 2015	18,400
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	<u>18,400</u>

Depreciation

At 1 October 2015	4,600
Charge for the year	3,450
On disposals	-
At 30 September 2016	<u>8,050</u>

Net book values

At 30 September 2016	<u>10,350</u>
At 30 September 2015	<u>13,800</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
100 Ordinary shares of £250 each	25,000	25,000

Prior period adjustment

The share capital brought forward was understated by £24,900. This error has been corrected in the current period and debited against the director's loan account. The comparative figures have also been adjusted to reflect this correction.

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the Companies Act 2006.