

**Registered number**  
**04189848**

**Aarca Limited**

**Abbreviated Accounts**

**31 July 2012**

**Aarca Limited****Registered number:****04189848****Abbreviated Balance Sheet****as at 31 July 2012**

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Tangible assets	2	10,480	10,438
<b>Current assets</b>			
Debtors		24,418	25,373
Cash at bank and in hand		111,376	187,122
		<u>135,794</u>	<u>212,495</u>
<b>Creditors: amounts falling due within one year</b>		(89,173)	(134,625)
<b>Net current assets</b>		<u>46,621</u>	<u>77,870</u>
<b>Total assets less current liabilities</b>		<u>57,101</u>	<u>88,308</u>
<b>Provisions for liabilities</b>		(1,341)	(1,151)
<b>Net assets</b>		<u>55,760</u>	<u>87,157</u>
<b>Capital and reserves</b>			
Called up share capital	3	70	70
Capital redemption reserve		30	30
Profit and loss account		55,660	87,057
<b>Shareholders' funds</b>		<u>55,760</u>	<u>87,157</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.

John P Shields

Director

Approved by the board on 29 April 2013

## **Aarca Limited**

### **Notes to the Abbreviated Accounts**

#### **for the year ended 31 July 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% reducing balance
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### ***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.

### ***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

### ***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

## **2 Tangible fixed assets**

£

### **Cost**

At 1 August 2011	43,326
Additions	5,767
Disposals	(12,424)
At 31 July 2012	<u>36,669</u>

### **Depreciation**

At 1 August 2011	32,888
Charge for the year	3,494
On disposals	(10,193)
At 31 July 2012	<u>26,189</u>

**Net book value**

At 31 July 2012

10,480

At 31 July 2011

10,438

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2012 Number</b>	<b>2012 £</b>	<b>2011 £</b>
Alotted, called up and fully paid:				
Ordinary shares	£1 each	70	70	70

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