

**REGISTERED NUMBER: 05408000 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**  
**FOR**  
**ARBA CONSULTANCY (UK) LTD**

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FOR THE YEAR ENDED 31 MARCH 2013**

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**ARBA CONSULTANCY (UK) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**DIRECTORS:** Mr A R Bowley  
Mrs F S Bowley

**SECRETARY:** Mrs F S Bowley

**REGISTERED OFFICE:** 25B Maltings  
Great Dunmow  
Essex  
CM6 1BY

**REGISTERED NUMBER:** 05408000 (England and Wales)

**ACCOUNTANTS:** Knight & Co Accountants Ltd  
7 St Peters Walk  
Great Totham  
Essex  
CM9 8XL

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2013**

	Notes	31.3.13 £	£	31.3.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		4,300		5,895
Investments	3		-		350
			<u>4,300</u>		<u>6,245</u>
<b>CURRENT ASSETS</b>					
Debtors		71,233		55,923	
Cash at bank		<u>83</u>		<u>13,382</u>	
		71,316		69,305	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>42,783</u>		<u>37,335</u>	
<b>NET CURRENT ASSETS</b>			<u>28,533</u>		<u>31,970</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			32,833		38,215
<b>PROVISIONS FOR LIABILITIES</b>			<u>734</u>		<u>1,025</u>
<b>NET ASSETS</b>			<u>32,099</u>		<u>37,190</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>31,999</u>		<u>37,090</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>32,099</u>		<u>37,190</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2013**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 December 2013 and were signed on its behalf by:

Mr A R Bowley - Director

Mrs F S Bowley - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Preparation of consolidated financial statements**

The financial statements contain information about Arba Consultancy (UK) Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	13,439
Additions	1,423
Disposals	(5,081)
At 31 March 2013	<u>9,781</u>
<b>DEPRECIATION</b>	
At 1 April 2012	7,544
Charge for year	1,773
Eliminated on disposal	(3,836)
At 31 March 2013	<u>5,481</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>4,300</u>
At 31 March 2012	<u>5,895</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2013

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1 April 2012	350
Disposals	(350)
At 31 March 2013	-
<b>NET BOOK VALUE</b>	
At 31 March 2013	-
At 31 March 2012	350

Unique (GB) Ltd was dissolved on 17 May 2013 and the share capital has been written off to the profit and loss account as the Directors consider it to be unrecoverable.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.13 £	31.3.12 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 March 2013 and 31 March 2012:

	31.3.13 £	31.3.12 £
<b>Mr A R Bowley and Mrs F S Bowley</b>		
Balance outstanding at start of year	23,142	3,646
Amounts advanced	90,493	112,467
Amounts repaid	(94,754)	(92,971)
Balance outstanding at end of year	<u>18,881</u>	<u>23,142</u>

The loans are on an interest free basis and are repayable on demand.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.