

**ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**For the year ended 30 September 2006**

**Registered number. 2197452**

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COMPANIES HOUSE

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**ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED**

**ABBREVIATED BALANCE SHEET**  
As at 30 September 2006

	Note	2006 £	2005 £
<b>FIXED ASSETS</b>			
Intangible fixed assets	2	7,447	9,929
Tangible fixed assets	3	83,971	129,279
Fixed asset investments	4	5,920	5,920
		<u>97,338</u>	<u>145,128</u>
<b>CURRENT ASSETS</b>			
Debtors		846,757	881,737
Investments		45,893	45,893
Cash at bank		301	1,740
		<u>892,951</u>	<u>929,370</u>
<b>CREDITORS:</b> amounts falling due within one year	5	<u>(871,846)</u>	<u>(1,182,010)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>21,105</u>	<u>(252,640)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>118,443</u>	<u>(107,512)</u>
<b>CREDITORS:</b> amounts falling due after more than one year		<u>(214,748)</u>	<u>(257,164)</u>
<b>NET LIABILITIES</b>		<u>(96,305)</u>	<u>(364,676)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	1,000	1,000
Profit and loss account		(97,305)	(365,676)
<b>SHAREHOLDERS' FUNDS</b>		<u>(96,305)</u>	<u>(364,676)</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2006 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 29 October 2007.

X  
P Nash  
Director

*P Nash*

The notes on pages 2 to 4 form part of these financial statements

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For the year ended 30 September 2006**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The company is exempt from the requirement to prepare group accounts by virtue of section 248 of the Companies Act 1985. These financial statements therefore present information about the company as an individual undertaking and not about its group.

**1.2 TURNOVER**

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

**1.3 INTANGIBLE FIXED ASSETS AND AMORTISATION**

Intellectual property is written off over its estimated useful economic life of 5 years.

**1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short term leasehold property	-	over the period of the lease
Plant and machinery	-	10% straight line
Motor vehicles	-	25% straight line
Computer equipment	-	at varying rates straight line

**1.5 INVESTMENTS**

Investments in subsidiaries are valued at cost less provision for impairment.

**1.6 LEASING AND HIRE PURCHASE**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**1.7 FOREIGN CURRENCIES**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

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ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
For the year ended 30 September 2006

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1. ACCOUNTING POLICIES (continued)

1.8 WORK IN PROGRESS

Work in progress at the year end is valued at selling price and included in other debtors as accrued income

2. INTANGIBLE FIXED ASSETS

	£
<b>COST</b>	
At 1 October 2005 and 30 September 2006	12,411
<b>AMORTISATION</b>	
At 1 October 2005	2,482
Charge for the year	2,482
At 30 September 2006	4,964
<b>NET BOOK VALUE</b>	
At 30 September 2006	7,447
At 30 September 2005	9,929

3. TANGIBLE FIXED ASSETS

	£
<b>COST</b>	
At 1 October 2005	363,588
Additions	16,351
At 30 September 2006	379,939
<b>DEPRECIATION</b>	
At 1 October 2005	234,309
Charge for the year	61,659
At 30 September 2006	295,968
<b>NET BOOK VALUE</b>	
At 30 September 2006	83,971
At 30 September 2005	129,279

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For the year ended 30 September 2006**

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**4. FIXED ASSET INVESTMENTS**

	<b>£</b>
<b>COST</b>	
At 1 October 2005 and 30 September 2006	<b>5,920</b>
	<u><u>          </u></u>

**5. CREDITORS:**  
**AMOUNTS FALLING DUE WITHIN ONE YEAR**

Bank loans and overdrafts amounting to £341,254 (2005 £441,470) are secured against the assets of the company

**6. SHARE CAPITAL**

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>AUTHORISED, ALLOTTED, CALLED UP AND FULLY PAID</b>		
1,000 Ordinary shares of £1 each	<b>1,000</b>	<b>1,000</b>
	<u><u>          </u></u>	<u><u>          </u></u>