



2197452

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CHARTERED ACCOUNTANTS, BUSINESS ADVISORS & MORE...

**ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**For the year ended 30 September 2008**

TUESDAY



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PC3 29/09/2009 176  
COMPANIES HOUSE

**ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED**

Registered number: 2197452

**ABBREVIATED BALANCE SHEET**

as at 30 September 2008

	Note	£	2008	£	2007	£
<b>FIXED ASSETS</b>						
Tangible fixed assets	2		126,514		80,973	
Fixed asset investments	3		-		5,920	
			<u>126,514</u>		<u>86,893</u>	
<b>CURRENT ASSETS</b>						
Debtors		1,991,700		1,094,386		
<b>CREDITORS:</b> amounts falling due within one year	4	(1,748,087)		(869,200)		
<b>NET CURRENT ASSETS</b>			<u>243,613</u>		<u>225,186</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>370,127</u>		<u>312,079</u>	
<b>CREDITORS:</b> amounts falling due after more than one year			(173,060)		(182,019)	
<b>PROVISIONS FOR LIABILITIES</b>						
Deferred tax			(6,463)		(3,330)	
<b>NET ASSETS</b>			<u>190,604</u>		<u>126,730</u>	
<b>CAPITAL AND RESERVES</b>						
Called up share capital	5		1,000		1,000	
Profit and loss account			189,604		125,730	
<b>SHAREHOLDERS' FUNDS</b>			<u>190,604</u>		<u>126,730</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 ("the Act") and members have not required the company to obtain an audit 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 2008 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 28 September 2009.



P Nash  
Director



Ms I Weiss  
Director

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

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## ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 30 September 2008

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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 2007).

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 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 & machinery	-	10% straight line
Motor vehicles	-	25% straight line
Office equipment	-	10% straight line
Computer equipment	-	25-33% at varying rates straight line

##### 1.4 INVESTMENTS

Investments held as fixed assets are shown at cost less provision for impairment.

##### 1.5 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.

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ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 30 September 2008

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1. ACCOUNTING POLICIES (continued)

1.6 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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.

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. TANGIBLE FIXED ASSETS

	£
<b>COST</b>	
At 1 October 2007	406,787
Additions	88,501
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At 30 September 2008	495,288
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<b>DEPRECIATION</b>	
At 1 October 2007	325,814
Charge for the year	42,960
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At 30 September 2008	368,774
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<b>NET BOOK VALUE</b>	
At 30 September 2008	126,514
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At 30 September 2007	80,973
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**ALPHA CALLIGRAPHIC RESEARCH CAMBRIDGE LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the year ended 30 September 2008**

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**3. FIXED ASSET INVESTMENTS**

	<b>£</b>
<b>COST</b>	
At 1 October 2007	<b>5,920</b>
Amounts written off	<b>(5,920)</b>
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At 30 September 2008	<b>-</b>
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**4. CREDITORS:**  
**AMOUNTS FALLING DUE WITHIN ONE YEAR**

Bank loans and overdrafts amounting to £349,079 (2007 £109,931) are secured against the assets of the company.

**5. SHARE CAPITAL**

	<b>2008</b>	<b>2007</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>
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