

ROC

ACURAS LIMITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
31ST MARCH 2013**

Company number 06837697

WEDNESDAY



A26 *A2NHV181* 18/12/2013 #219
COMPANIES HOUSE

ACURAS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2013
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ACURAS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2013
ABBREVIATED BALANCE SHEET

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Note		2013	2012
		£	£
	Fixed Assets		
2	Intangible assets	2,000	4,000
3	Tangible assets	<u>1,222</u>	<u>1,630</u>
		3,222	5,630
	Current Assets		
	Debtors	765	5,368
	Cash at bank and in hand	<u>4,883</u>	<u>2,206</u>
		<u>5,648</u>	<u>7,574</u>
	Creditors		
	Amounts falling due within one year	<u>(10,273)</u>	<u>(13,409)</u>
	Net Current Liabilities	(4,625)	(5,835)
	Total Assets less Current Liabilities	<u>(1,403)</u>	<u>(205)</u>
	Capital and Reserves		
4	Called Up Share Capital	1,000	1,000
	Profit and Loss Account	(2,403)	(1,205)
	Shareholders' Funds	<u>(1,403)</u>	<u>(205)</u>

As director of the company I confirm -

- That for the year ended 31st March 2013 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies,
- That the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476,
- That I acknowledge my 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 of directors on

4th December 2013


J M Jackson
Director

The notes on pages 2 to 4 form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008) and the provisions applicable to small companies subject to the small companies regime

Turnover

The turnover shown in the profit and loss account represents amounts invoiced for goods and services supplied during the year exclusive of Value Added Tax

Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost together with any incidental costs of acquisition

Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual value, over the expected useful economic life of the relevant asset. The annual rates and method of depreciation applied are -

Equipment	25%	Reducing Balance
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Intangible Fixed Assets

Purchased goodwill is amortised on a straight line basis over its estimated useful economic life of 4 years

Finance Leases

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included with creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account, and the capital element which reduces the outstanding obligation for future instalments.

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against profits as incurred.

Deferred Taxation

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may arise.

2. INTANGIBLE ASSETS

	Purchased Goodwill £
COST	
As at 1st April 2012	8,000
Additions	0
As at 31st March 2013	<u>8,000</u>
AMORTISATION	
As at 1st April 2012	4,000
Charge for the period	<u>2,000</u>
As at 31st March 2013	<u>6,000</u>
NET BOOK VALUES	
As at 31st March 2013	<u>2,000</u>
As at 1st April 2012	<u>4,000</u>

3. TANGIBLE FIXED ASSETS

	Equipment £	Total £
COST		
As at 1st April 2012	2,898	2,898
Additions	0	0
Disposals	<u>0</u>	<u>0</u>
As at 31st March 2013	<u>2,898</u>	<u>2,898</u>
DEPRECIATION		
As at 1st April 2012	1,268	1,268
Charge for the year	408	408
On disposals	<u>0</u>	<u>0</u>
As at 31st March 2013	<u>1,676</u>	<u>1,676</u>
NET BOOK VALUES		
As at 31st March 2013	<u>1,222</u>	<u>1,222</u>
As at 1st April 2012	<u>1,630</u>	<u>1,630</u>

ACURAS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2013

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4. SHARE CAPITAL	2013	2012
	£	£
Authorised share capital		
1,000 Ordinary shares of £ 1 each	1,000	1,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
1,000 Ordinary shares of £ 1 each	1,000	1,000
	<u> </u>	<u> </u>
