

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2012
for
A Certain Ratio Ltd

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for the Year Ended 31 August 2012

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A Certain Ratio Ltd
Company Information
for the Year Ended 31 August 2012

DIRECTORS:

A S Moore
Mrs K Moore

SECRETARY:

REGISTERED OFFICE:

8 -10 Bolton Street
Ramsbottom
Bury
Lancashire
BL0 9HX

REGISTERED NUMBER:

06994716 (England and Wales)

ACCOUNTANTS:

Cowgill, Holloway & Co
8 -10 Bolton Street
Ramsbottom
Bury
Lancashire
BL0 9HX

Abbreviated Balance Sheet
31 August 2012

	Notes	31.8.12 £	£	31.8.11 £	£
FIXED ASSETS					
Tangible assets	2		1,110		1,480
CURRENT ASSETS					
Debtors		25,380		-	
Cash at bank		<u>2,858</u>		<u>1,011</u>	
		28,238		1,011	
CREDITORS					
Amounts falling due within one year		<u>15,821</u>		<u>5,465</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>12,417</u>		<u>(4,454)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			13,527		(2,974)
PROVISIONS FOR LIABILITIES			<u>222</u>		<u>-</u>
NET ASSETS/(LIABILITIES)			<u>13,305</u>		<u>(2,974)</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>13,205</u>		<u>(3,074)</u>
SHAREHOLDERS' FUNDS			<u>13,305</u>		<u>(2,974)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 30 May 2013 and were signed on its behalf by:

A S Moore - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2012

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).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences which have originated but not reversed at the balance sheet date. Timing differences are differences between taxable profits and the results as stated in the financial statements which arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued asset and the resulting gain or loss has been recognised in the financial statements. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged tax only if and when the replacement assets are sold.

Deferred tax is measured at the average tax rates which are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws which have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non - discounted basis.

Operating leases

Rentals paid under operating leases are written off to the Profit and Loss Account when incurred.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	<u>1,973</u>
DEPRECIATION	
At 1 September 2011	493
Charge for year	<u>370</u>
At 31 August 2012	<u>863</u>
NET BOOK VALUE	
At 31 August 2012	<u>1,110</u>
At 31 August 2011	<u>1,480</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2012

4. TRANSACTIONS WITH DIRECTORS

During the year the company provided services to the value of £19,510 (2011: £Nil) to Gilland Services Limited of which A S Moore is a director.

At the year end the company was owed £14,220 (2011: £Nil) by Gilland Services Limited.

The company also paid rent to A S and K Moore of £11,706 (2011: £Nil) on commercial terms.

5. RELATED PARTY DISCLOSURES

The intercompany loan included in creditors refers to a loan from Gilland Services Limited of which Mr A S Moore is a director.

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.