REGISTERED NUMBER: SC136758 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2011

for

APERTA LIMITED

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COMPANIES HOUSE

APERTA LIMITED

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for the Year Ended 31 July 2011

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APERTA LIMITED

Company Information
for the Year Ended 31 July 2011

DIRECTORS:	S Meechan Mr J Murray M Wylupek C Best
SECRETARY:	MacRoberts Corporate Services Limted
REGISTERED OFFICE:	Capella 60 York Street Glasgow G2 8JX
REGISTERED NUMBER:	SC136758 (Scotland)
ACCOUNTANTS:	PTCA Limited Hermand Home Farm Hermand Estate West Calder West Lothian EH558QZ

APERTA LIMITED

Abbreviated Balance Sheet
31 July 2011

	Notes	31.7.11 £	£	31.7.10 £	£
FIXED ASSETS					
Tangible assets	2		23,705		16,859
Investments	3		690		690
			24,395		17,549
CURRENT ASSETS					
Stocks		7,815		45,293	
Debtors		1,221,328		1,313,803	
Cash at bank and in hand		801,940		913,086	
		2,031,083		2,272,182	
CREDITORS					
Amounts falling due within one year		507,693		819,334	
NET CURRENT ASSETS			1,523,390		1,452,848
TOTAL ASSETS LESS CURRENT LIABILITIES			1,547,785		1,470,397
PROVISIONS FOR LIABILITIES			3,542		1,745
NET ASSETS			1,544,243		1,468,652
CAPITAL AND RESERVES					
Called up share capital	4		125		125
Other reserves			25		25
Profit and loss account			1,544,093		1,468,502
SHAREHOLDERS' FUNDS			1,544,243		1,468,652

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2011 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

continued...

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 5 March 2012 and were signed on its behalf by:

M Wylupek - Director

The notes form part of these abbreviated accounts

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 APERTA LIMITED 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 goods, excluding value added tax.

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

Plant and machinery etc - 33% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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

Research and development
Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2010	117,438
Additions	19,418
At 31 July 2011	136,856
DEPRECIATION	
At 1 August 2010	100,579
Charge for year	12,572
At 31 July 2011	113,151
NET BOOK VALUE	
At 31 July 2011	23,705
At 31 July 2010	16,859

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 August 2010 and 31 July 2011	690
NET BOOK VALUE	
At 31 July 2011	690
At 31 July 2010	690

The company's investments at the balance sheet date in the share capital of companies include the following:

Aperta Inc
Country of incorporation: United States of America
Nature of business: sale & distribution of computer

Class of shares:	% holding
Ordinary	100.00

	31.3.11 £	31.3.10 £
Aggregate capital and reserves	23,058	35,264
Loss for the year	(120,897)	(8,033)

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.11 £	31.7.10 £
125	Ordinary	£1	125	125