

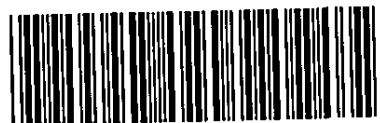
Abbreviated Unaudited Accounts for the Year Ended 31 July 2012

for

Aperta Limited

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Aperta Limited

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for the Year Ended 31 July 2012

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Aperta Limited

Company Information
for the Year Ended 31 July 2012

DIRECTORS:

S Meechan
Mr J Murray
M Wylupek
C Best

SECRETARY:

MacRoberts Corporate Services Limited

REGISTERED OFFICE:

Capella
60 York Street
Glasgow
G2 8JX

REGISTERED NUMBER:

SC136758 (Scotland)

ACCOUNTANTS:

PTCA Limited
Hermant Home Farm
Hermant Estate
West Calder
West Lothian
EH558QZ

Aperta Limited

Abbreviated Balance Sheet
31 July 2012

	Notes	31.7.12 £	31.7.11 £
FIXED ASSETS			
Tangible assets	2	59,777	23,705
Investments	3	690	690
		<u>60,467</u>	<u>24,395</u>
CURRENT ASSETS			
Stocks		259,655	7,815
Debtors		1,899,291	1,221,328
Cash at bank and in hand		595,703	801,940
		<u>2,754,649</u>	<u>2,031,083</u>
CREDITORS			
Amounts falling due within one year		917,224	507,693
		<u>917,224</u>	<u>507,693</u>
NET CURRENT ASSETS		<u>1,837,425</u>	<u>1,523,390</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,897,892</u>	<u>1,547,785</u>
PROVISIONS FOR LIABILITIES		<u>10,852</u>	<u>3,542</u>
NET ASSETS		<u><u>1,887,040</u></u>	<u><u>1,544,243</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	125	125
Other reserves		25	25
Profit and loss account		1,886,890	1,544,093
		<u>1,887,040</u>	<u>1,544,243</u>
SHAREHOLDERS' FUNDS		<u><u>1,887,040</u></u>	<u><u>1,544,243</u></u>

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

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

Aperta Limited

Abbreviated Balance Sheet - continued
31 July 2012

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 1 October 2012 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Wylupek', with a stylized flourish at the end.

M Wylupek - Director

The notes form part of these abbreviated accounts

Aperta Limited

Notes to the Abbreviated Accounts
for the Year Ended 31 July 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).

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.

Aperta Limited

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

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 August 2011	136,856
Additions	58,390
At 31 July 2012	195,246
DEPRECIATION	
At 1 August 2011	113,151
Charge for year	22,318
At 31 July 2012	135,469
NET BOOK VALUE	
At 31 July 2012	59,777
At 31 July 2011	23,705

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 August 2011 and 31 July 2012	690
NET BOOK VALUE	
At 31 July 2012	690
At 31 July 2011	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		
		31.3.12	31.3.11
		£	£
Aggregate capital and reserves		(105,378)	23,058
Loss for the year		(128,436)	(120,897)

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12	31.7.11
			£	£
125	Ordinary	£1	125	125