REGISTERED NUMBER: SC136758 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

Aperta Limited

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Aperta Limited

Company Information
for the Year Ended 31 July 2016

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

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
FIXED ASSETS					
Property, plant and equipment	2		26,934		41,069
Investments	3		690		690
			27,624		41,759
CURRENT ASSETS					
Inventories		58,938		146,383	
Debtors		4,111,251		2,440,808	
Cash at bank and in hand		1,086,960		908,119	
		5,257,149		3,495,310	
CREDITORS					
Amounts falling due within one year		1,395,909		1,141,237	
NET CURRENT ASSETS			3,861,240		2,354,073
TOTAL ASSETS LESS CURRENT LIABILITIES			3,888,864		2,395,832
PROVISIONS FOR LIABILITIES			4,896		7,612
NET ASSETS			3,883,968		2,388,220
CAPITAL AND RESERVES					
Called up share capital	4		125		125
Other reserves			25		25
Retained earnings			3,883,818		2,388,070
SHAREHOLDERS' FUNDS			3,883,968		2,388,220

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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

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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 April 2017 and were signed on its behalf by:

M Wylupek - Director

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions
The company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

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
Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 profit or loss 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 profit or loss in the period to which they relate.

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2. PROPERTY, PLANT AND EQUIPMENT

	Total
	£
COST	
At 1 August 2015	263,009
Additions	13,057
At 31 July 2016	276,066
DEPRECIATION	
At 1 August 2015	221,940
Charge for year	27,192
At 31 July 2016	249,132
NET BOOK VALUE	
At 31 July 2016	26,934
At 31 July 2015	41,069

3. FIXED ASSET INVESTMENTS

	Investments other than loans
	£
COST	
At 1 August 2015 and 31 July 2016	690
NET BOOK VALUE	
At 31 July 2016	690
At 31 July 2015	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

	31.3.16	31.3.15
	£	£
Aggregate capital and reserves	(830,279)	(678,183)
(Loss)/profit for the year	(152,096)	18,110

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16	31.7.15
			£	£
125	Ordinary	£1	125	125

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.