REGISTERED NUMBER: SC136758 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2017

for

Aperta Limited

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Aperta Limited

Company Information
for the Year Ended 31 July 2017

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

Balance Sheet
31 July 2017

	Notes	31.7.17 £	£	31.7.16 £	£
FIXED ASSETS					
Property, plant and equipment	4		22,333		26,934
Investments	5		690		690
			23,023		27,624
CURRENT ASSETS					
Inventories		245,803		58,938	
Debtors	6	4,184,095		4,111,251	
Cash at bank and in hand		1,760,295		1,086,960	
		6,190,193		5,257,149	
CREDITORS					
Amounts falling due within one year	7	1,635,257		1,395,909	
NET CURRENT ASSETS			4,554,936		3,861,240
TOTAL ASSETS LESS CURRENT LIABILITIES			4,577,959		3,888,864
PROVISIONS FOR LIABILITIES			4,067		4,896
NET ASSETS			4,573,892		3,883,968
CAPITAL AND RESERVES					
Called up share capital			125		125
Other reserves			25		25
Retained earnings			4,573,742		3,883,818
			4,573,892		3,883,968

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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 financial statements

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 25 April 2018 and were signed on its behalf by:

M Wylupek - Director

Mr J Murray - Director

1. STATUTORY INFORMATION

Aperta Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of 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.

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 is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing inventories to their present location and condition.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 35 .

4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
COST	
At 1 August 2016	276,066
Additions	16,467
At 31 July 2017	292,533
DEPRECIATION	
At 1 August 2016	249,135
Charge for year	21,065
At 31 July 2017	270,200
NET BOOK VALUE	
At 31 July 2017	22,333
At 31 July 2016	26,931

5. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 August 2016 and 31 July 2017	690
NET BOOK VALUE	
At 31 July 2017	690
At 31 July 2016	690

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17 £	31.7.16 £
Trade debtors	1,899,211	1,990,003
Amounts owed by group undertakings	2,202,521	1,944,208
Other debtors	82,363	177,040
	4,184,095	4,111,251

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17	31.7.16
	£	£
Trade creditors	33,089	28,246
Taxation and social security	141,167	388,752
Other creditors	1,461,001	978,911
	1,635,257	1,395,909

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.