

COMPANY REGISTRATION NUMBER 07518588

ACENTRA LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31ST MARCH 2012

THURSDAY



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A05 01/11/2012 #106
COMPANIES HOUSE

STEPHENSON SMART
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

ACENTRA LIMITED
ABBREVIATED ACCOUNTS
PERIOD ENDED 31ST MARCH 2012

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ACENTRA LIMITED
ABBREVIATED BALANCE SHEET
31ST MARCH 2012

	Note	£	2012 £
Fixed assets	2		
Tangible assets			776
Current assets			
Stocks		2,297	
Debtors		764	
Cash at bank and in hand		<u>25,579</u>	
		<u>28,640</u>	
Creditors: Amounts falling due within one year		<u>26,974</u>	
Net current assets			<u>1,666</u>
Total assets less current liabilities			<u>2,442</u>
Provisions for liabilities			<u>155</u>
			<u>2,287</u>
Capital and reserves			
Called-up equity share capital	3		1,000
Profit and loss account			<u>1,287</u>
Shareholders' funds			<u>2,287</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

ACENTRA LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31ST MARCH 2012

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 30th October 2012, and are signed on their behalf by

MR K B KANG

Company Registration Number 07518588

The notes on pages 3 to 4 form part of these abbreviated accounts.

ACENTRA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 31ST MARCH 2012

1. Accounting policies

Basis of accounting

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)

Turnover

The turnover shown in the profit and loss account represents amounts receivable during the year, exclusive of Value Added Tax

Commission revenue is recognised when the related transaction is completed. Sales revenue is recognised when the goods have been delivered.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Office Equipment - 15%p a reducing balance basis

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

ACENTRA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 31ST MARCH 2012

1. Accounting policies *(continued)*

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

2. Fixed assets

	Tangible Assets £
Cost	
Additions	913
At 31st March 2012	<u>913</u>
Depreciation	
Charge for period	137
At 31st March 2012	<u>137</u>
Net book value	
At 31st March 2012	<u>776</u>
At 31st March 2011	<u>—</u>

3. Share capital

Allotted, called up and fully paid:

	No	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

During the period 1,000 Ordinary shares of £1 each were allotted. The consideration received was £1,000
