

Registered number  
02403766

Aarti Sarees Limited  
Abbreviated Accounts  
30 September 2012

Ashton Shah & Co  
Chartered Certified Accountants  
Laxmi House 2-b Draycott Avenue  
Kenton Harrow Middlesex HA3 0BU

**Aarti Sarees Limited****Registered number:** 02403766**Abbreviated Balance Sheet  
as at 30 September 2012**

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Tangible assets	2	10,438	10,967
<b>Current assets</b>			
Stocks		112,196	107,520
Debtors		4,662	1,972
Cash at bank and in hand		14,865	38,970
		<u>131,723</u>	<u>148,462</u>
<b>Creditors: amounts falling due within one year</b>		<u>(70,547)</u>	<u>(93,980)</u>
<b>Net current assets</b>		61,176	54,482
<b>Net assets</b>		<u>71,614</u>	<u>65,449</u>
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		70,614	64,449
<b>Shareholders' funds</b>		<u>71,614</u>	<u>65,449</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Dhirendra Nemchand Shah

Director

Approved by the board on 20 June 2013

**Aarti Sarees Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2012**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
Shop Extension	20% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Tangible fixed assets** £

**Cost**

At 1 October 2011	52,404
At 30 September 2012	<u>52,404</u>

**Depreciation**

At 1 October 2011	41,437
Charge for the year	529
At 30 September 2012	<u>41,966</u>

**Net book value**

At 30 September 2012	<u>10,438</u>
At 30 September 2011	<u>10,967</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2012 Number</b>	<b>2012 £</b>	<b>2011 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1,000	<u>1,000</u>	<u>1,000</u>

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the Companies Act 2006.