COMPANY REGISTRATION NUMBER 04325741

# AARONIA LIMITED

## UNAUDITED ABBREVIATED ACCOUNTS

## 31 December 2015

**AARONIA LIMITED**
**ABBREVIATED BALANCE SHEET**
**31 December 2015**

| | | | | | |
|---|---|---|---|---|---|
| | | **2015** | | 2014 | |
| | **Note** | | **£** | **£** | £ |
| **Current assets** | | | | | |
| Stocks | | **-** | | 14,305 | |
| Debtors | | **-** | | 568 | |
| Cash at bank and in hand | | **11,037** | | 13,366 | |
| | | **11,037** | | 28,239 | |
| **Creditors: Amounts falling due within one year** | | **( 8,837)** | | ( 25,695) | |
| **Net current assets** | | | **2,200** | 2,544 | |
| **Total assets less current liabilities** | | | **2,200** | 2,544 | |
| **Capital and reserves** | | | | | |
| Called up equity share capital | **3** | | | **100** | 100 |
| Profit and loss account | | | **2,100** | 2,444 | |
| **Shareholders' funds** | | | **2,200** | 2,544 | |

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 28 September 2016 , and are signed on their behalf by:

**J Gallimore Director**

Company Registration Number: 04325741

# AARONIA LIMITED
# NOTES TO THE ABBREVIATED ACCOUNTS
# YEAR ENDED 31 DECEMBER 2015

## 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 January 2015).

### Turnover

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

### Fixed assets

All fixed assets are initially recorded at cost.

### 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.

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.

## 2. Ultimate parent undertaking

The parent company is Packet Media Limited, a company registered in England and Wales. A copy of the accounts for Packet Media Limited may be obtained from the Registrar of Companies.

The ultimate parent company of Packet Media Limited is Packet Media Holdings Limited, a company registered in England and Wales, a copy of the accounts for Packet Media Holdings Limited may be obtained from the Registrar of Companies.

### 3. Share capital

**Allotted, called up and fully paid:**

| | **2015** | | 2014 | |
|---|---|---|---|---|
| | **No.** | **£** | No. | £ |
| Ordinary shares of £ 1 each | **100** | **100** | 100 | 100 |
| | ---- | ---- | ---- | ---- |