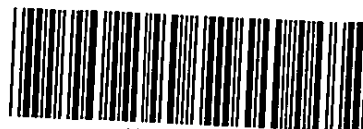


COMPANY REGISTRATION NUMBER 6440825

**AARON DISTRIBUTION LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2012**

TUESDAY



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# **AARON DISTRIBUTION LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

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# AARON DISTRIBUTION LIMITED

Company Registration Number 6440825

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2012

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		-	175,000
Tangible assets		-	480
		-	175,480
<b>CURRENT ASSETS</b>			
Stocks		-	310,454
Debtors		65,069	148,543
Cash at bank and in hand		62,648	317,285
		127,717	776,282
<b>CREDITORS: Amounts falling due within one year</b>		7,134	137,981
<b>NET CURRENT ASSETS</b>		<b>120,583</b>	<b>638,301</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>120,583</b>	<b>813,781</b>

THE BALANCE SHEET CONTINUES ON THE FOLLOWING PAGE  
THE NOTES ON PAGES 3 to 4 FORM PART OF THESE ABBREVIATED ACCOUNTS

# AARON DISTRIBUTION LIMITED

Company Registration Number 6440825

## ABBREVIATED BALANCE SHEET *(continued)*

31 DECEMBER 2012

	Note	2012 £	2011 £
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	144	1,000
Other reserves		856	-
Profit and loss account		119,583	812,781
<b>SHAREHOLDERS' FUNDS</b>		<u>120,583</u>	<u>813,781</u>

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 year 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 year and of its profit or loss for the financial year 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 18 February 2013, and are signed on their behalf by



MR P W B AARON

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

# **AARON DISTRIBUTION LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

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### **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**

Turnover is the amount derived from ordinary activities, and stated after trade discounts, other sales taxes and net of VAT. The company ceased trading on the 15 February 2012 and is currently winding up its affairs.

#### **Goodwill**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 10 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable.

#### **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:

Equipment - 33.33% reducing balance

#### **Stocks**

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

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### **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 the transaction. Exchange differences are taken into account in arriving at the operating profit.

# AARON DISTRIBUTION LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 January 2012	175,000	1,466	176,466
Disposals	(175,000)	(1,466)	(176,466)
At 31 December 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPRECIATION</b>			
At 1 January 2012	-	986	986
On disposals	-	(986)	(986)
At 31 December 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>			
At 31 December 2012	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2011	<u>175,000</u>	<u>480</u>	<u>175,480</u>

### 3. SHARE CAPITAL

Allotted and called up:

	2012		2011	
	No	£	No	£
144 Ordinary shares (2011 – 1,000) of £1 each	<u>144</u>	<u>144</u>	<u>1,000</u>	<u>1,000</u>

On the 13 June 2012 the company reduced its share capital from 1000 Ordinary shares of £1 each to 144 Ordinary shares of £1 each. A payment of £700,594 was made to the shareholders of the 856 shares surrendered.