

Registered number
07320399

Aark Consulting Limited

Unaudited Abbreviated Accounts

31 March 2015

Aark Consulting Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Aark Consulting Limited for the year ended 31 March 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Aark Consulting Limited for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Aark Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 15 November 2011. Our work has been undertaken solely to prepare for your approval the accounts of Aark Consulting Limited and state those matters that we have agreed to state to the Board of Directors of Aark Consulting Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aark Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aark Consulting Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aark Consulting Limited. You consider that Aark Consulting Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aark Consulting Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Jon Essam & Co Ltd
Chartered Accountants
23 Cottingham Way
Thrapston
Kettering
Northants
NN14 4PL

21 October 2015

Aark Consulting Limited**Registered number:** 07320399**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	605	756
Current assets			
Stocks		7,665	2,448
Debtors		-	1,631
Cash at bank and in hand		57,234	44,034
		<u>64,899</u>	<u>48,113</u>
Creditors: amounts falling due within one year		<u>(18,761)</u>	<u>(15,018)</u>
Net current assets		46,138	33,095
Total assets less current liabilities		<u>46,743</u>	<u>33,851</u>
Provisions for liabilities		(121)	(151)
Net assets		<u>46,622</u>	<u>33,700</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		46,621	33,699
Shareholder's funds		<u>46,622</u>	<u>33,700</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her 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.

Mrs K K Lagah
Director

Aark Consulting Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2015

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 January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of management consultancy services provided to clients.

Depreciation

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

Office equipment	20% reducing balance
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Stocks

Stock and work in progress is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

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 April 2014	1,140
At 31 March 2015	<u>1,140</u>

Depreciation

At 1 April 2014	384
Charge for the year	151
At 31 March 2015	<u>535</u>

Net book value

At 31 March 2015	<u>605</u>
At 31 March 2014	<u>756</u>

3 Share capital

Nominal

2015

2015

2014

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>

4 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mrs K K Lagah				
Interest free loan	1,631	-	(1,631)	-
	<u>1,631</u>	<u>-</u>	<u>(1,631)</u>	<u>-</u>

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.