

Registered number: SC304198

<sup>2</sup>  
A+B<sup>®</sup>

**ACLARO SOFTWARES (UK)  
LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2012**

FRIDAY



SCT

\*S25MD2NE\*

05/04/2013

#774

COMPANIES HOUSE

**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2012**

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ABBREVIATED BALANCE SHEET  
AS AT 30 SEPTEMBER 2012

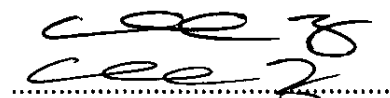
	Note	£	2012 £	£	2011 £
<b>CURRENT ASSETS</b>					
Debtors		292		206	
Cash at bank		4,083		3,627	
		<u>4,375</u>		<u>3,833</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>(3,952)</u>		<u>(5,355)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>423</u>		<u>(1,522)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>423</u>		<u>(1,522)</u>
<b>CREDITORS:</b> amounts falling due after more than one year			<u>(91,225)</u>		<u>(82,927)</u>
<b>NET LIABILITIES</b>			<u>(90,802)</u>		<u>(84,449)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	2		1		1
Profit and loss account			<u>(90,803)</u>		<u>(84,450)</u>
<b>SHAREHOLDERS' DEFICIT</b>			<u>(90,802)</u>		<u>(84,449)</u>

For the year ended 30 September 2012 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for 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 loss for the financial year, in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:



C H Faig  
Director

Date: 07 March 2013

The notes on page 3 form part of these financial statements.

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2012**

**1. ACCOUNTING POLICIES**

**1.1 Going concern**

At 30 September 2012, the company has net liabilities of £90,802 (2011 - £84,449). These financial statements have been prepared on a going concern basis based on the continued support confirmed by the parent company, in order to allow the company to facilitate its ability to continue trading as a going concern for the foreseeable future.

**1.2 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.3 Cash flow**

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.4 Taxation**

Current tax, including UK corporation tax and foreign tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

**2. SHARE CAPITAL**

	2012 £	2011 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>