
AROPLUS (SCT) LIMITED

UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2016

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COMPANIES HOUSE

AROPLUS (SCT) LIMITED

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF AROPLUS (SCT) LIMITED
FOR THE YEAR ENDED 29 FEBRUARY 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aroplus (SCT) Limited for the year ended 29 February 2016 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of directors of Aroplus (SCT) Limited, as a body, in accordance with the terms of our engagement letter dated 22 January 2015. Our work has been undertaken solely to prepare for your approval the financial statements of Aroplus (SCT) Limited and state those matters that we have agreed to state to the Board of directors of Aroplus (SCT) Limited, as a body, in this report in accordance with ICAEW Technical release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aroplus (SCT) Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that Aroplus (SCT) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and loss of Aroplus (SCT) Limited. You consider that Aroplus (SCT) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Aroplus (SCT) 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 statutory financial statements.

Moore Stephens

Moore Stephens
6 Ridge House
Ridgehouse drive
Festival Park
Stoke-on-trent
Staffordshire
ST1 5TL

Date: 17/8/2016 .

AROPLUS (SCT) LIMITED
REGISTERED NUMBER: SC493039

ABBREVIATED BALANCE SHEET
AS AT 29 FEBRUARY 2016

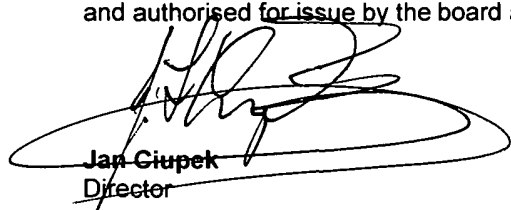
	Note	29 February 2016 £	28 February 2015 £
FIXED ASSETS			
Tangible assets	2	2,988	545
CURRENT ASSETS			
Stocks		152,056	84,154
Debtors		67,166	38,247
		<u>219,222</u>	<u>122,401</u>
CREDITORS: amounts falling due within one year	3	<u>(387,880)</u>	<u>(173,782)</u>
NET CURRENT LIABILITIES		<u>(168,658)</u>	<u>(51,381)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(165,670)</u>	<u>(50,836)</u>
PROVISIONS FOR LIABILITIES			
Deferred tax		<u>(538)</u>	<u>(109)</u>
NET LIABILITIES		<u><u>(166,208)</u></u>	<u><u>(50,945)</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		<u>(166,308)</u>	<u>(51,045)</u>
SHAREHOLDERS' DEFICIT		<u><u>(166,208)</u></u>	<u><u>(50,945)</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 29 February 2016 and of its loss for the 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 on

17/8/2016.


Jan Ciuppek
 Director

The notes on pages 3 to 5 form part of these financial statements.

AROPLUS (SCT) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 29 FEBRUARY 2016

1. ACCOUNTING POLICIES

1.1 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 January 2015).

1.2 Going concern

The company has made a loss during the year and has net liabilities at the year end. The group is willing to support the company as necessary and therefore the accounts have been prepared on a going concern basis.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 25% on cost
Office equipment	- 25% on cost

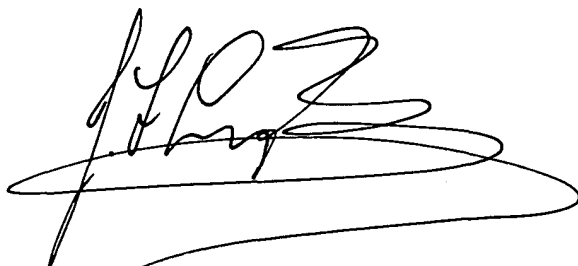
1.5 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.6 Stocks

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



AROPLUS (SCT) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 29 FEBRUARY 2016

1. ACCOUNTING POLICIES (continued)

1.7 Deferred taxation

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.

1.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 March 2015	727
Additions	3,500
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At 29 February 2016	4,227
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Depreciation	
At 1 March 2015	182
Charge for the year	1,057
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At 29 February 2016	1,239
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Net book value	
At 29 February 2016	2,988
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At 28 February 2015	545
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AROPLUS (SCT) LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2016**

3. CREDITORS:

Amounts falling due within one year

Bank loans and overdrafts of £359,946 (2015: £49,364) are secured by a cross guarantee and fixed and floating charges over all assets of the group.

4. SHARE CAPITAL

	29 February 2016 £	28 February 2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is controlled by its parent undertaking DPGOC Limited by virtue of its 100% shareholding.

The ultimate controlling party is Jan Ciupek.