

Registered Number 06139704

RAUHA LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Current assets			
Debtors		49,325	32,502
Cash at bank and in hand		129	364
		<u>49,454</u>	<u>32,866</u>
Creditors: amounts falling due within one year		(48,050)	(32,145)
Net current assets (liabilities)		<u>1,404</u>	<u>721</u>
Total assets less current liabilities		<u>1,404</u>	<u>721</u>
Total net assets (liabilities)		<u>1,404</u>	<u>721</u>
Capital and reserves			
Called up share capital	2	10	10
Profit and loss account		1,394	711
Shareholders' funds		<u>1,404</u>	<u>721</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 December 2016

And signed on their behalf by:

J Arthur, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

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).

Turnover policy

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.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of longterm contracts and contracts for on-going services is recognised by reference to the stage of completion.

Tangible assets depreciation policy

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:

Office equipment - 25% straight line

Other accounting policies**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.

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual

arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	2015
	£	£
10 Ordinary shares of £1 each	10	10

3 **Transactions with directors**

Name of director receiving advance or credit:	J Arthur
Description of the transaction:	Directors benefits: Advances, Credit and Guarantees
Balance at 1 April 2015:	£ 24,803
Advances or credits made:	£ 59,468
Advances or credits repaid:	£ 63,172
Balance at 31 March 2016:	<u>£ 21,099</u>

The loan is interest free and with no fixed repayment terms.

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