

AQUARIUM CARD MANAGEMENT SOLUTIONS LIMITED
ABBREVIATED BALANCE SHEET
30 NOVEMBER 2013

Company Registration Number 07889909

	Note	30 November 2013 £	30 November 2012 £
Current assets			
Debtors		6,200	3,850
Cash at bank and in hand		2,091	1,604
		8,291	5,454
Creditors Amounts falling due within one year		(8,137)	(5,376)
Net assets		154	78
Capital and reserves			
Profit and loss account		154	78
Shareholders' funds		154	78

For the year ending 30 November 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

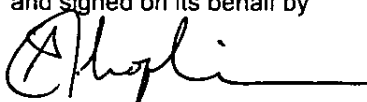
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006

Approved by the Board on
and signed on its behalf by

20 AUG 2014


A E Shropshire
Director

SATURDAY



R3EVR0B
RM 23/08/2014 #50
COMPANIES HOUSE

AQUARIUM CARD MANAGEMENT SOLUTIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2013

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention

Turnover

Turnover represents the value of services provided during the period. Sales are recognised at the point at which the company has fulfilled its contractual obligations.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRS19.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at balance date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	30 November 2013		30 November 2012	
	No.	£	No.	£
Ordinary share of £0.01 each	<u>1</u>	<u></u>	<u>1</u>	<u></u>

3 Control

Until 23 January 2013 and for the whole of the previous period, the company was controlled by Mr M H Goldstone, a director of the company.

On this date, the one Ordinary £0.01 share in issue was transferred to Aquarium Software Limited, a company incorporated in England and Wales, which became the controlling party.

The ultimate controlling party is still Mr M H Goldstone by way of his majority shareholding in the issued share capital of Aquarium Software Limited.