

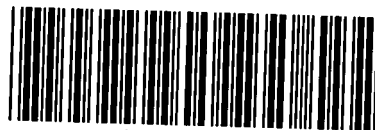
Company Registration Number:: 06545840

Arabia Books Limited

Report of the Directors and Unaudited Financial Statements

For The Year Ended 31 December 2017

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COMPANIES HOUSE

Arabia Books Limited

Report of the directors

The directors present their Report and the Financial Statements for the year ended 31 December 2017.

Directors and Their Interests

The directors of the company, all of whom served throughout the year, are:

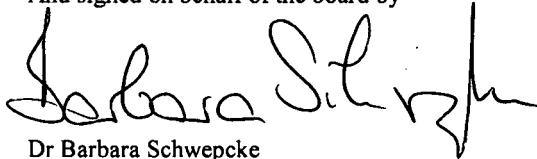
Dr Barbara Schwepcke

Mr H W L Hall

Small Companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board of directors on 01/08/2018
And signed on behalf of the board by

A handwritten signature in black ink, appearing to read 'Barbara Schwepcke', with a stylized flourish at the end.

Dr Barbara Schwepcke
Director

Arabia Books Limited

Statement of Comprehensive Income for the year ended 31 December 2017

	Note	2017 £	2016 £
Turnover		4,424	6,770
Cost of Sales		(2,403)	(6,181)
Gross Profit		<u>2,021</u>	<u>589</u>
Distribution and Promotion costs		(1,218)	(1,523)
Administrative Expenses		(228)	(297)
Operating Profit		<u>575</u>	<u>(1,231)</u>
Interest payable and similar charges		-	-
Profit on ordinary activities before taxation		<u>575</u>	<u>(1,231)</u>
Tax on Profit/(Loss) on ordinary activities		-	-
Profit on ordinary activities after taxation		<u>575</u>	<u>(1,231)</u>

Arabia Books Limited
Balance Sheet as at 31 December 2017

	Note	2017 £	2016 £
Current Assets			
Stocks		9,622	11,473
Debtors	4	1,069	1,050
Cash at bank and in hand		930	336
		<u>11,621</u>	<u>12,859</u>
Creditors - Amounts falling due within one year		-	-
Net Current Assets		<u>11,621</u>	<u>12,859</u>
Creditors - Amounts falling due after more than one year	5	<u>(262,802)</u>	<u>(264,615)</u>
Net Assets		<u>(251,181)</u>	<u>(251,756)</u>
Capital and Reserves			
Called up share capital		1,000	1,000
Profit and Loss account		<u>(252,181)</u>	<u>(252,756)</u>
Total shareholders' funds		<u>(251,181)</u>	<u>(251,756)</u>

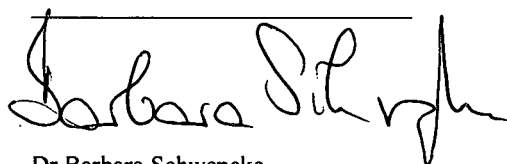
The directors consider that the Company is entitled to exemption from audit under section 477 of the companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

01/08/2018



Dr Barbara Schwepcke
Director

Registered No: 06545840

Arabia Books Limited

Notes to the accounts for the Year Ended 31 December 2017

1 GENERAL INFORMATION

Arabia Books Limited is a private limited company, limited by shares, incorporated in England and Wales with a registered number 06545840. The registered office is 4 Cinnamon Row, London, England, SW11 3TW.

2 ACCOUNTING POLICIES

(a) Basis of Preparation of Financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A Small Entities of FRS 102, "The Financial reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The company and its parent undertaking comprise a small group. The company has taken advantage of the exemption provided by Section 248 of the Companies Act 1985 not to prepare group accounts. The financial statements therefore present information about the company as an individual undertaking and not about its group.

(b) Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

(c) Sales of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(d) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

(e) Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Arabia Books Limited

Notes to the accounts for the Year Ended 31 December 2017

3 EMPLOYEES

The company had no employees during 2017 or 2016.

4 DEBTORS

	2017	2016
	£	£
Trade debtors	1,038	989
Other debtors	31	61
	<u>1,069</u>	<u>1,050</u>

5 CREDITORS - Amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	<u>262,802</u>	<u>264,615</u>
	<u>262,802</u>	<u>264,615</u>

Loans are included within creditors

6 RELATED PARTY DISCLOSURES

Name of related party: Haus Publishing Ltd
 Relationship: Parent company
 Description of the transaction: Loan

	2017	2016
	£	£
Balance brought forward	264,615	268,886
Credits made	81	-
Credits repaid	<u>1,894</u>	<u>4,271</u>
Balance carried forward	<u>262,802</u>	<u>264,615</u>

7 CONTROLLING PARTY

The company is controlled by its parent company, Haus Publishing Ltd, a company registered in England and Wales.

8 FIRST TIME ADOPTION OF FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.