

APARDION LIMITED

No. SC190829

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2016



APARDION LIMITED

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APARDION LIMITED**ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2016**

	Notes	£	2016 £	£	2015 £
Fixed assets					
Tangible assets	2		10,313		23,040
Current assets					
Stocks		1,000		2,000	
Debtors		739,020		718,301	
Cash at bank and in hand		128,588		49,188	
		<u>868,608</u>		<u>769,489</u>	
Creditors: amounts falling due within one year		<u>(179,292)</u>		<u>(173,921)</u>	
Net current assets			<u>689,316</u>		<u>595,568</u>
Total assets less current liabilities			<u>699,629</u>		<u>618,608</u>
Provisions for liabilities and charges			<u>(1,465)</u>		<u>(3,297)</u>
Net assets			<u><u>698,164</u></u>		<u><u>615,311</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>698,162</u>		<u>615,309</u>
Equity shareholders' funds			<u><u>698,164</u></u>		<u><u>615,311</u></u>

The directors confirm that the company was entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006 and that the members have not required the company to obtain an audit for the year in accordance with section 476(1) of that Act. The directors acknowledge their responsibility to ensure that the company keeps accounting records in accordance with section 386 and to prepare accounts 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 profit for that financial year in accordance with section 394 and which otherwise comply with the Companies Act 2006 as far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the directors on 7 April 2017


John Macfarlane
Director

APARDION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover represents amounts receivable for services, net of VAT.

1.3 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 less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Equipment	33 1/3% Reducing balance
Motor vehicles	25% Reducing balance

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

1.6 Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current taxation rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

APARDION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2016

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2015	164,525
Additions	236
Disposals	(45,585)
At 31 October 2016	119,176
Depreciation	
At 1 November 2015	141,485
Charge for the year	5,068
On disposals	(37,690)
At 31 October 2016	108,863
Net book value	
At 31 October 2016	10,313
At 31 October 2015	23,040

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2