

Registered number  
3478444

Aplen Limited  
Abbreviated Accounts  
30 September 2007

THURSDAY



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07/02/2008  
COMPANIES HOUSE

**Aplen Limited**  
**Abbreviated Balance Sheet**  
**as at 30 September 2007**

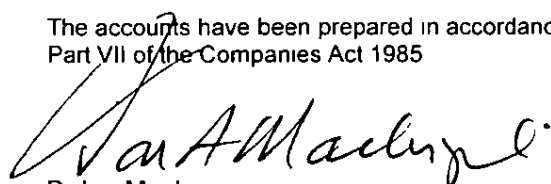
|  | Notes | 2007<br>£       | 2006<br>£      |
|--|-------|-----------------|----------------|
| <b>Fixed assets</b>  |       |                 |                |
| Tangible assets  | 2     | 72,712          | 73,218         |
| Investments  | 3     | 94,484          | 94,484         |
|  |       | <u>167,196</u>  | <u>167,702</u> |
| <b>Current assets</b>  |       |                 |                |
| Debtors  |       | 20,340          | 12,764         |
| Investments held as current assets                             |       | -               | 100,000        |
| Cash at bank and in hand                                       |       | 175,562         | 83,980         |
|  |       | <u>195,902</u>  | <u>196,744</u> |
| <b>Creditors: amounts falling due within one year</b>          |       | <u>(20,231)</u> | <u>(7,787)</u> |
| <b>Net current assets</b>                                      |       | 175,671         | 188,957        |
| <b>Total assets less current liabilities</b>                   |       | <u>342,867</u>  | <u>356,659</u> |
| <b>Creditors: amounts falling due after more than one year</b> |       | (90,390)        | (90,390)       |
| <b>Net assets</b>  |       | <u>252,477</u>  | <u>266,269</u> |
| <b>Capital and reserves</b>                                    |       |                 |                |
| Called up share capital  | 4     | 102             | 102            |
| Share premium  |       | 99,900          | 99,900         |
| Profit and loss account  |       | 152,475         | 166,267        |
| <b>Shareholders' funds</b>                                     |       | <u>252,477</u>  | <u>266,269</u> |

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing 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 or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985



Dr Ian Mackenzie  
Director

Approved by the board on 15 January 2008

**Aplen Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2007**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

***Turnover***

Turnover represents the value of goods and services supplied by the company, net of value added tax and trade discounts

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

|                     |                   |
|---------------------|-------------------|
| Land & Buildings    | 1% straight line  |
| Plant and machinery | 20% straight line |

***Work in progress***

Work in progress is valued on the basis of long term contracts, in line with guidance set out in UITF 40. The company classifies as long term those contracts where the activity extends over more than one accounting period. The amount recognised as turnover represents the amount of work carried out in the period. Where the outcome of a contract can be assessed with reasonable certainty, attributable profit is recognised in proportion to the amount of turnover recognised in the accounts.

***Pensions***

Contributions are made by the company to the directors' defined contribution pension schemes. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

***Investments***

Investments are valued at lower of cost and net realisable value.

**Aplen Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2007**

|                                |               |
|--------------------------------|---------------|
| <b>2 Tangible fixed assets</b> | <b>£</b>      |
| <b>Cost</b>                    |               |
| At 1 October 2006              | 84,949        |
| Additions                      | 935           |
| At 30 September 2007           | <u>85,884</u> |
| <b>Depreciation</b>            |               |
| At 1 October 2006              | 11,731        |
| Charge for the year            | 1,441         |
| At 30 September 2007           | <u>13,172</u> |
| <b>Net book value</b>          |               |
| At 30 September 2007           | <u>72,712</u> |
| At 30 September 2006           | <u>73,218</u> |

|                      |               |
|----------------------|---------------|
| <b>3 Investments</b> | <b>£</b>      |
| <b>Cost</b>          |               |
| At 1 October 2006    | 94,484        |
| At 30 September 2007 | <u>94,484</u> |

The company's investment is in a wholly owned subsidiary Helmford Limited and is detailed in the accounts at cost of £94,484. As at 31 December 2006 the aggregate amount of share capital and reserves of Helmford Ltd amounted to £91,306. Helmford Limited is a dormant company.

The company holds 20% or more of the share capital of the following companies

| <b>Company</b>   | <b>Country of registration or incorporation</b> | <b>Shares held</b> | <b>%</b> |
|------------------|---|--------------------|----------|
| Helmford Limited | England and Wales                               | Class<br>Ordinary  | 100      |

|                                    |              |              |
|------------------------------------|--------------|--------------|
| <b>4 Share capital</b>             | <b>2007</b>  | <b>2006</b>  |
|                                    | <b>£</b>     | <b>£</b>     |
| Authorised                         |              |              |
| Ordinary shares of £1 each         | <u>1,000</u> | <u>1,000</u> |
|                                    | <b>2007</b>  | <b>2006</b>  |
|                                    | <b>No</b>    | <b>No</b>    |
| 2007                               |              |              |
| 2006                               |              |              |
| Allotted, called up and fully paid |              |              |
| Ordinary shares of £1 each         | <u>102</u>   | <u>102</u>   |

**5 Transactions with directors**

Other debtors includes an interest free loan to the Directors of £1,995 (2006 £1,189)