

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

Acapela Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 August 2012**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Certified Accountants' Report	6

DIRECTORS:

H Wigley
Mrs C Finch

REGISTERED OFFICE:

Dan y Coed
Main Road
Gwaelod Y Garth
Cardiff
CF15 9HH

REGISTERED NUMBER:

06185754 (England and Wales)

ACCOUNTANTS:

Maceygreen Limited
Business Centre
Town Hall Square
Cowbridge
CF71 7EE

Abbreviated Balance Sheet

31 August 2012

	Notes	31/8/12 £	31/8/11 £
FIXED ASSETS			
Tangible assets	2	67,859	72,390
CURRENT ASSETS			
Debtors		4,742	1,098
Cash at bank		<u>191</u>	<u>-</u>
		4,933	1,098
CREDITORS			
Amounts falling due within one year		<u>(41,879)</u>	<u>(39,761)</u>
NET CURRENT LIABILITIES		<u>(36,946)</u>	<u>(38,663)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,913</u>	<u>33,727</u>
CAPITAL AND RESERVES			
Called up share capital	3	41,000	41,000
Profit and loss account		<u>(10,087)</u>	<u>(7,273)</u>
SHAREHOLDERS' FUNDS		<u>30,913</u>	<u>33,727</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Acapela Limited (Registered number: 06185754)

Abbreviated Balance Sheet - continued
31 August 2012

The abbreviated accounts 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 Board of Directors on 24 May 2013 and were signed on its behalf by:

H Wigley - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2012**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	<u>78,536</u>
DEPRECIATION	
At 1 September 2011	6,146
Charge for year	<u>4,531</u>
At 31 August 2012	<u>10,677</u>
NET BOOK VALUE	
At 31 August 2012	<u><u>67,859</u></u>
At 31 August 2011	<u><u>72,390</u></u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/8/12 £	31/8/11 £
41,000	Ordinary	£1	<u><u>41,000</u></u>	<u><u>41,000</u></u>

4. **TRANSACTIONS WITH DIRECTORS**

During the year, Acapela Limited was charged rent from its directors which was then recharged to Kissan Limited. Mr H Wigley is a director and shareholder of both companies.

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Acapela Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Acapela Limited for the year ended 31 August 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Acapela Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Acapela Limited and state those matters that we have agreed to state to the Board of Directors of Acapela Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Acapela Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Acapela Limited. You consider that Acapela Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Acapela Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Maceygreen Limited
Business Centre
Town Hall Square
Cowbridge
CF71 7EE

24 May 2013

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.