

Abbreviated Unaudited Accounts for the Year Ended 31 August 2013

for

Acapela Limited

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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:

Macey Owen Limited
5 Willow Walk
Cowbridge
CF71 7EE

Abbreviated Balance Sheet
31 August 2013

	Notes	31/8/13 £	31/8/12 £
FIXED ASSETS			
Tangible assets	2	63,327	67,859
CURRENT ASSETS			
Stocks		665	-
Debtors		12,246	4,742
Cash at bank		4,510	191
		<u>17,421</u>	<u>4,933</u>
CREDITORS			
Amounts falling due within one year		<u>(47,948)</u>	<u>(41,879)</u>
NET CURRENT LIABILITIES		<u>(30,527)</u>	<u>(36,946)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,800</u>	<u>30,913</u>
CAPITAL AND RESERVES			
Called up share capital	3	41,000	41,000
Profit and loss account		<u>(8,200)</u>	<u>(10,087)</u>
SHAREHOLDERS' FUNDS		<u>32,800</u>	<u>30,913</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 16 May 2014 and were signed on its behalf by:

H Wigley - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2013**

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 goods, 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 2012	
and 31 August 2013	78,536
DEPRECIATION	
At 1 September 2012	10,677
Charge for year	4,532
At 31 August 2013	15,209
NET BOOK VALUE	
At 31 August 2013	63,327
At 31 August 2012	67,859

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	31/8/13 £	31/8/12 £
41,000	Ordinary		41,000	41,000

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

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.

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.