

Registered number  
08121833

AlpacaGuapa Ltd

Unaudited Abbreviated Accounts

30 June 2016

## **AlpacaGuapa Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of AlpacaGuapa Ltd for the year ended 30 June 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of AlpacaGuapa Ltd for the year ended 30 June 2016 which comprise of 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Timothy N. Horne Ltd  
Chartered Accountants  
Bay Villa, 40 Church Road,  
Otley  
Ipswich  
Suffolk  
IP6 9NP

14 September 2016

**AlpacaGuapa Ltd****Registered number:** 08121833**Abbreviated Balance Sheet****as at 30 June 2016**

	Notes	2016 £	2015 £
<b>Current assets</b>			
Stocks	10,783	12,548	
Debtors	1,177	-	
Cash at bank and in hand	1,484	5,105	
	<u>13,444</u>	<u>17,653</u>	
<b>Creditors: amounts falling due within one year</b>	(16,404)	(21,936)	
<b>Net current liabilities</b>		<u>(2,960)</u>	<u>(4,283)</u>
<b>Net liabilities</b>		<u>(2,960)</u>	<u>(4,283)</u>
<b>Capital and reserves</b>			
Called up share capital	2	1	1
Profit and loss account		(2,961)	(4,284)
<b>Shareholder's funds</b>		<u>(2,960)</u>	<u>(4,283)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs Z A Ticeran Aranda

Director

Approved by the board on 14 September 2016

**AlpacaGuapa Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Stocks***

Stock is valued at the lower of cost and net realisable value. Cost includes the purchase price of the goods plus the additional costs incurred in bringing the goods to their place of resale, including freight, import duty and import Value Added Tax.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

<b>2 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>

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.