

Registered Number 08776703

APHELION ENERGY LIMITED

Abbreviated Accounts

30 November 2014

Abbreviated Balance Sheet as at 30 November 2014

	<i>Notes</i>	<i>2014</i>
		£
Called up share capital not paid		-
Fixed assets		
Intangible assets		-
Tangible assets	2	784
Investments		-
		<u>784</u>
Current assets		
Debtors		26,787
Cash at bank and in hand		24,214
		<u>51,001</u>
Creditors: amounts falling due within one year		<u>(20,238)</u>
Net current assets (liabilities)		<u>30,763</u>
Total assets less current liabilities		<u>31,547</u>
Provisions for liabilities		<u>(157)</u>
Total net assets (liabilities)		<u>31,390</u>
Capital and reserves		
Called up share capital	3	500
Profit and loss account		30,890
Shareholders' funds		<u>31,390</u>

- For the year ending 30 November 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 2 April 2015

And signed on their behalf by:

A N Carter, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is not recognised until the significant risks and rewards of ownership of the goods or the benefit of the services provided have passed to the buyer and the amount of revenue can be measured reliably.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% straight line

Other accounting policies**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2 Tangible fixed assets

	£
Cost	
Additions	839
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2014	<u>839</u>
Depreciation	
Charge for the year	55
On disposals	-
At 30 November 2014	<u>55</u>
Net book values	
At 30 November 2014	<u><u>784</u></u>

3 Called Up Share Capital

Allotted, called up and fully paid:

2014

£

10,000 Ordinary shares of £0.05 each

500

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.