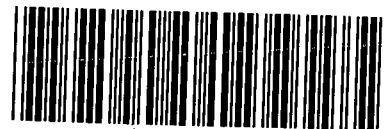


APIRA HEALTH SOLUTIONS LLP

Un-audited Abbreviated Accounts

For the year ended 31st January 2014

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APIRA HEALTH SOLUTIONS LLP**Abbreviated Balance Sheet****As at 31st January 2014**

	<u>2014</u>		<u>2013</u>	
Notes	£	£	£	£
Fixed assets				
Tangible assets		-		-
Current assets				
Debtors	207,649		207,649	
Cash at bank and in hand	224		528	
	<u>207,873</u>		<u>208,177</u>	
Creditors: amounts falling due within one year	(11,727)		(11,727)	
	<u></u>		<u></u>	
Net current assets/(liabilities)		196,146		196,450
		<u></u>		<u></u>
Net assets/(liabilities) attributable to Members		196,146		196,450
		=====		=====
Represented by:				
Loans and other debts due to Members		288,959		288,946
Capital and reserves				
Members capital		-		-
Other reserves		(92,813)		(92,496)
		<u></u>		<u></u>
		196,146		196,450
		=====		=====

APIRA HEALTH SOLUTIONS LLP

Abbreviated Balance Sheet (Continued)

As at 31st January 2014

For the year ending 31st January 2014, the LLP was entitled to exemption from audit under Section 477 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small LLPs.

The Members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of Accounts.

These Accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLP's regime of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These Abbreviated Accounts were approved by the Members on 02.01.2014 and signed on its behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

M.T Jones
Director of Apira Limited (Designated Member)

The annexed notes form part of these Abbreviated Accounts.

APIRA HEALTH SOLUTIONS LLP

Notes to the un-audited Abbreviated Accounts

For the year ended 31st January 2014

1. Accounting policies

The Accounts have been prepared in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting by Limited Liability Partnerships", published by the Consultative Committee of Accountancy Bodies (CCAB). The particular accounting policies adopted are described below.

(a) Basis of accounting

The Accounts have been prepared under the historical cost convention.

(b) Turnover

Turnover comprises revenue recognised by the LLP in respect of goods and services supplied to customers during the period, excluding VAT and trade discounts.

(c) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment, fixtures and fittings	25% reducing balance
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(d) Foreign currencies

Amounts invoiced to the LLP denominated in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. All exchange differences are dealt with through the profit and loss account.