

Company Registration No. 04586978 (England and Wales)

**APA PRODUCE LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2015**

# APA PRODUCE LIMITED

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# APA PRODUCE LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		158,346		168,041
<b>Current assets</b>					
Debtors		178,878		3,512	
Cash at bank and in hand		58,033		15,383	
		236,911		18,895	
<b>Creditors: amounts falling due within one year</b>	3	(145,029)		(40,500)	
<b>Net current assets/(liabilities)</b>			91,882		(21,605)
<b>Total assets less current liabilities</b>			250,228		146,436
<b>Creditors: amounts falling due after more than one year</b>	4		(213,598)		(103,597)
<b>Provisions for liabilities</b>			(3,166)		(4,355)
			33,464		38,484
<b>Capital and reserves</b>					
Called up share capital	5		5		5
Profit and loss account			33,459		38,479
<b>Shareholders' funds</b>			33,464		38,484

For the financial year ended 30 November 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 11 August 2016

P R Mercer  
**Director**

**Company Registration No. 04586978**

# APA PRODUCE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2015

### 1 Accounting policies

#### 1.1 Accounting convention

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

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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:

Land and buildings Freehold	Straight line over 50 years
Plant and machinery	25% reducing balance
Computer equipment	3 yrs straight line
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

#### 1.5 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

### 2 Fixed assets

	<b>Tangible assets</b>
	<b>£</b>
<b>Cost</b>	
At 1 December 2014 & at 30 November 2015	298,869
<b>Depreciation</b>	
At 1 December 2014	130,828
Charge for the year	9,695
At 30 November 2015	140,523
<b>Net book value</b>	
At 30 November 2015	158,346
At 30 November 2014	168,041

## APA PRODUCE LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2015**

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**3 Creditors: amounts falling due within one year**

The aggregate amount of creditors for which security has been given amounted to £2,352 (2014 - £2,352).

**4 Creditors: amounts falling due after more than one year**

The aggregate amount of creditors for which security has been given amounted to £5,751 (2014 - £8,104).

<b>5 Share capital</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
5 Ordinary shares of £1 each	5	5
	<b>==</b>	<b>==</b>

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