

Company Registration No. 04586978 (England and Wales)

**APA PRODUCE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2013**

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# APA PRODUCE LIMITED

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**APA PRODUCE LIMITED**

Company Registration No. 04586978(England and Wales)

**ABBREVIATED BALANCE SHEET****AS AT 30 NOVEMBER 2013**

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	2		159,151		202,452
<b>Current assets</b>					
Debtors		2,289		29,323	
Cash at bank and in hand		2,325		-	
		<u>4,614</u>		<u>29,323</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(33,893)</u>		<u>(187,489)</u>	
<b>Net current liabilities</b>			<u>(29,279)</u>		<u>(158,166)</u>
<b>Total assets less current liabilities</b>			129,872		44,286
<b>Creditors: amounts falling due after more than one year</b>			(96,950)		-
<b>Provisions for liabilities</b>			<u>(1,826)</u>		<u>(1,635)</u>
			<u>31,096</u>		<u>42,651</u>
<b>Capital and reserves</b>					
Called up share capital	3		5		5
Profit and loss account			31,091		42,646
<b>Shareholders' funds</b>			<u>31,096</u>		<u>42,651</u>

# **APA PRODUCE LIMITED**

**Company Registration No. 04586978(England and Wales)**

## **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 30 NOVEMBER 2013**

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For the financial year ended 30 November 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. 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 ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

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

Approved by the Board for issue on 22 August 2014



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P R Mercer

Director

# APA PRODUCE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 30 NOVEMBER 2013**

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### **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
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.

# APA PRODUCE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2013

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 December 2012	315,142
Additions	5,661
Disposals	(42,166)
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At 30 November 2013	278,637
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<b>Depreciation</b>	
At 1 December 2012	112,690
Charge for the year	6,796
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At 30 November 2013	119,486
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<b>Net book value</b>	
At 30 November 2013	159,151
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At 30 November 2012	202,452
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### 3 Share capital

	2013 £	2012 £
<b>Allotted, called up and fully paid</b>		
5 Ordinary shares of £1 each	5	5
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