

Company Registration No. 04586978 (England and Wales)

APA PRODUCE LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2014

APA PRODUCE LIMITED

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APA PRODUCE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		168,041		159,151
Current assets					
Debtors		3,512		2,289	
Cash at bank and in hand		15,383		2,325	
		<u>18,895</u>		<u>4,614</u>	
Creditors: amounts falling due within one year	3	<u>(40,500)</u>		<u>(33,893)</u>	
Net current liabilities			(21,605)		(29,279)
Total assets less current liabilities			146,436		129,872
Creditors: amounts falling due after more than one year	4		(103,597)		(96,950)
Provisions for liabilities			<u>(4,355)</u>		<u>(1,826)</u>
			<u>38,484</u>		<u>31,096</u>
Capital and reserves					
Called up share capital	5		5		5
Profit and loss account			38,479		31,091
Shareholders' funds			<u>38,484</u>		<u>31,096</u>

For the financial year ended 30 November 2014 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 26 January 2015

P R Mercer
Director

Company Registration No. 04586978

APA PRODUCE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2014

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.

APA PRODUCE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2014

2 Fixed assets

Tangible assets

	£
Cost	
At 1 December 2013	278,637
Additions	20,232
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At 30 November 2014	298,869
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Depreciation	
At 1 December 2013	119,486
Charge for the year	11,342
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At 30 November 2014	130,828
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Net book value	
At 30 November 2014	168,041
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At 30 November 2013	159,151
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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 (2013 - £0.0000).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £8,104 (2013 - £0.0000).

5 Share capital

	2014	2013
	£	£
Allotted, called up and fully paid		
5 Ordinary shares of £1 each	5	5
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