

Aparat Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2015

Kajaine Limited
Kajaine House
57-67 High Street
Edgware
HA8 7DD

Aparat Limited
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Aparat Limited
(Registration number: 06978153)
Abbreviated Balance Sheet at 31 August 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		18,284	19,743
Current assets			
Debtors		76,784	30,103
Cash at bank and in hand		15,679	20,474
		92,463	50,577
Creditors: Amounts falling due within one year		(55,754)	(20,928)
Net current assets		36,709	29,649
Net assets		54,993	49,392
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		54,893	49,292
Shareholders' funds		54,993	49,392

For the year ending 31 August 2015 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 director acknowledges her 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 special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the director on 31 May 2016

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Ms Mariola Mirtaleb
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Aparat Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2015
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance method

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Aparat Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2015
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2014	66,043	66,043
Additions	4,636	4,636
At 31 August 2015	70,679	70,679
Depreciation		
At 1 September 2014	46,300	46,300
Charge for the year	6,095	6,095
At 31 August 2015	52,395	52,395
Net book value		
At 31 August 2015	18,284	18,284
At 31 August 2014	19,743	19,743

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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