Registered Number: 12355691
England and Wales

Report of the Director and Unaudited Financial Statements

for the year ended 31 December 2023

for

APHELEIAM LIMITED

APHELEIAM LIMITED
Statement of financial position
As at 31 December 2023

		2023		2022
	£	£	£	£
Fixed assets		5,197		2,508
Current assets	141,179		124,109	
Creditors: amount falling due within one year	(76,259)		(56,617)	
Net current assets		**64,920**		**67,492**
Total assets less current liabilities		**70,117**		**70,000**
Net assets		**70,117**		**70,000**
Capital and reserves		**70,117**		**70,000**

1. For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
2. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the companies act 2006.
3. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors:

Marco Assetto
Director

Date approved: 23 January 2024

APHELEIAM LIMITED
Notes to the accounts
For the year ended 31 December 2023

Statutory Information

APHELEIAM LIMITED is a private limited company, limited by shares, domiciled in England and Wales, registration number 12355691, registration address 51 South Street, London, W1K 2XL, United Kingdom.

The presentation currency is £ sterling.

1. **Accounting Policies**

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the FRS 105 Financial Reporting Standard for Micro Entities (effective January 2016).

Going Concern

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the director who has undertaken to provide such support for the foreseeable future. If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Website cost

Planning and operating costs for the company's website are charged to the profit and loss account as incurred.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	20 % Reducing Balance

2. Tangible fixed assets

Cost or Valuation	Computer Equipment	Total
	£	£
At 01 January 2023	3,135	3,135
Additions	3,988	3,988
Disposals	-	-
At 31 December 2023	**7,123**	**7,123**
Depreciation		
At 01 January 2023	627	627
Charge for year	1,299	1,299
On disposals	-	-
At 31 December 2023	**1,926**	**1,926**
Net book values		
Closing balance as at 31 December 2023	**5,197**	**5,197**
Opening balance as at 01 January 2023	**2,508**	**2,508**

3. Average number of employees

Average number of employees during the year was 1 (2022: 1).