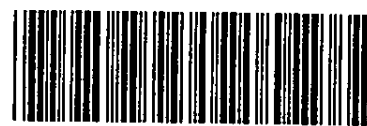


Registered number  
OC342043

Accapi UK LLP  
Abbreviated Accounts  
31 March 2014

SATURDAY



A11      \*A3MO2EVC\*      #298  
13/12/2014  
COMPANIES HOUSE

**Accapri UK LLP**  
**Registered number: OC342043**  
**Abbreviated Balance Sheet**  
**as at 31 March 2014**

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	38,877	49,686
<b>Current assets</b>			
Stocks		109,091	57,592
Debtors		542,699	332,447
Cash at bank and in hand		33,565	4,530
		<u>685,355</u>	<u>394,569</u>
<b>Creditors: amounts falling due within one year</b>		(645,894)	(355,516)
<b>Net current assets</b>		<u>39,461</u>	<u>39,053</u>
<b>Total assets less current liabilities</b>		78,338	88,739
<b>Creditors: amounts falling due after more than one year</b>		(33,238)	(43,639)
<b>Net assets attributable to members</b>		<u>45,100</u>	<u>45,100</u>
<b>Represented by:</b>			
<b>Members' other interests</b>			
Members' capital classified as equity		45,100	45,100
		<u>45,100</u>	<u>45,100</u>

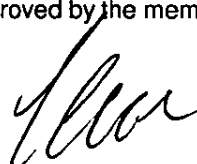
For the year ended 31 March 2014 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

The members 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 provisions applicable to LLPs subject to the small LLPs regime

These accounts were approved by the members on 2 December 2014 and signed on their behalf by

Mr A Geere  
Designated member



**Accapi UK LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting by Limited Liability Partnerships"

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Accapi UK LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2014**

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2013	67,943
Additions	3,316
Disposals	(1,302)
At 31 March 2014	<u>69,957</u>

**Depreciation**

At 1 April 2013	18,257
Charge for the year	12,959
On disposals	(136)
At 31 March 2014	<u>31,080</u>

**Net book value**

At 31 March 2014	<u>38,877</u>
At 31 March 2013	<u>49,686</u>

**3 Debtors**

**2014**

**2013**

£

£

Debtors include

Amounts due after more than one year

242,389

175,448