

**Registered Number SC301313**

**APHAC Engineering Ltd**

**Abbreviated Accounts**

**30 June 2011**

**APHAC Engineering Ltd**

**Registered Number SC301313**

**Company Information**

**Registered Office:**

356 Auchmill Road  
Bucksburn  
Aberdeenshire  
AB21 9ND

**Reporting Accountants:**

Grampian Accounting

3 Prospect Place  
Arnhall Business Park  
Westhill  
Aberdeenshire  
AB32 6SY

APHAC Engineering Ltd

Registered Number SC301313

Balance Sheet as at 30 June 2011

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Tangible	2	864	328
Investments	3	18,290	0
		<u>19,154</u>	<u>328</u>
<b>Current assets</b>			
Stocks		11,737	0
Debtors		0	15,123
Cash at bank and in hand		81,484	70,823
Total current assets		<u>93,221</u>	<u>85,946</u>
<b>Creditors: amounts falling due within one year</b>		(28,779)	(34,838)
<b>Net current assets (liabilities)</b>		64,442	51,108
<b>Total assets less current liabilities</b>		<u>83,596</u>	<u>51,436</u>
<b>Total net assets (liabilities)</b>		<u>83,596</u>	<u>51,436</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		83,594	51,434
<b>Shareholders funds</b>		<u>83,596</u>	<u>51,436</u>

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- a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 15 October 2011

And signed on their behalf by:

**Mrs C L Hill, Director**

**This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.**

## Notes to the Abbreviated Accounts

For the year ending 30 June 2011

1 **Accounting policies**

**Accounting convention**

The financial statements 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 net invoiced sales of services, excluding value added tax.

**Stocks**

Work in progress and work in progress is valued at the lower of cost and net realisable value. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Depreciation**

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

Computer equipment                      20% on cost

2 **Tangible fixed assets**

		<b>Total</b>
		<b>£</b>
<b>Cost</b>		
At 01 July 2010		1,035
Additions	-	929
At 30 June 2011	-	<u>1,964</u>
<b>Depreciation</b>		
At 01 July 2010		707
Charge for year	-	393
At 30 June 2011	-	<u>1,100</u>
<b>Net Book Value</b>		
At 30 June 2011		864
At 30 June 2010	-	<u>328</u>

3	<b>Investments (Fixed Assets)</b>		-	_____
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<b>Cost Or Valuation</b>	<b>£</b>
Additions	<u>18,290</u>
At 30 June 2011	<u>18,290</u>
<b>Net Book Value</b>	
At 30 June 2011	18,290
At 30 June 2010	<u>0</u>

4	<b>Share capital</b>			
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	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>		
2 Ordinary shares of £1 each	2	2