

Abbreviated Unaudited Accounts

for the Year Ended 30 June 2016

for

APHAC Engineering Ltd.

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for the year ended 30 June 2016

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APHAC Engineering Ltd.  
Company Information  
for the year ended 30 June 2016

**DIRECTORS:** D P Hill  
Mrs C L Hill

**SECRETARY:** Mrs C L Hill

**REGISTERED OFFICE:** 356 Auchmill Road  
Bucksburn  
Aberdeenshire  
AB21 9ND

**REGISTERED NUMBER:** SC301313 (Scotland)

**ACCOUNTANTS:** Grampian Accounting  
3 Prospect Place  
Arnhall Business Park  
Westhill  
Aberdeenshire  
AB32 6SY

Abbreviated Balance Sheet  
30 June 2016

	Notes	30.6.16 £	£	30.6.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		<b>189,238</b>		190,078
Investments	3		<u>-</u>		<u>31,045</u>
			<b>189,238</b>		<b>221,123</b>
<b>CURRENT ASSETS</b>					
Debtors		<b>7,314</b>		25,993	
Cash at bank		<u><b>109,203</b></u>		<u>46,258</u>	
		<b>116,517</b>		<b>72,251</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u><b>33,536</b></u>		<u>42,276</u>	
<b>NET CURRENT ASSETS</b>			<b>82,981</b>		<b>29,975</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>272,219</b>		<b>251,098</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>-</u>		<u>21,187</u>
<b>NET ASSETS</b>			<u><b>272,219</b></u>		<u><b>229,911</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>2</b>		<b>2</b>
Profit and loss account			<u><b>272,217</b></u>		<u>229,909</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>272,219</b></u>		<u><b>229,911</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued  
30 June 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 November 2016 and were signed on its behalf by:

Mrs C L Hill - Director

Notes to the Abbreviated Accounts  
for the year ended 30 June 2016

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 January 2015).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 20% on cost

**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.

2. **TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 July 2015	195,204
Additions	<u>111</u>
At 30 June 2016	<u>195,315</u>
<b>DEPRECIATION</b>	
At 1 July 2015	5,126
Charge for year	<u>951</u>
At 30 June 2016	<u>6,077</u>
<b>NET BOOK VALUE</b>	
At 30 June 2016	<u>189,238</u>
At 30 June 2015	<u>190,078</u>

Notes to the Abbreviated Accounts - continued  
for the year ended 30 June 2016

3. **FIXED ASSET INVESTMENTS**

	<b>Investments other than loans £</b>
<b>COST</b>	
At 1 July 2015	31,045
Disposals	<u>(31,045)</u>
At 30 June 2016	<u>-</u>
<b>NET BOOK VALUE</b>	
At 30 June 2016	<u>-</u>
At 30 June 2015	<u>31,045</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	30.6.16
			30.6.15
			£
2	Ordinary	£1	<u>2</u>
			<u>2</u>

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 1072 of the Companies Act 2006.