

Company Registration No. 2374614 (England and Wales)

**ALPA (UK) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2008**

TUESDAY



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02/03/2010  
COMPANIES HOUSE

# ALPA (UK) LIMITED

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# ALPA (UK) LIMITED

## INDEPENDENT AUDITORS' REPORT TO ALPA (UK) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Alpa (UK) Limited for the year ended 31 October 2008 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

### Respective responsibilities of the director and auditors

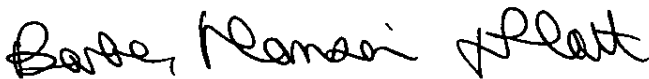
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

### Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**Barber Harrison & Platt**

3 November 2009

**Chartered Accountants  
Registered Auditors**

2 Rutland Park  
SHEFFIELD  
S10 2PD

# ALPA (UK) LIMITED

## ABBREVIATED BALANCE SHEET

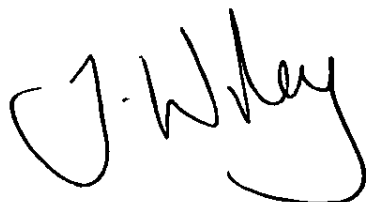
AS AT 31 OCTOBER 2008

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	2		17,649		15,736
<b>Current assets</b>					
Stocks		1,245,748		795,559	
Debtors		942,327		1,095,824	
Cash at bank and in hand		10,732		274,544	
		<u>2,198,807</u>		<u>2,165,927</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(1,741,316)</u>		<u>(896,232)</u>	
<b>Net current assets</b>			457,491		1,269,695
<b>Total assets less current liabilities</b>			475,140		1,285,431
<b>Provisions for liabilities</b>			(1,720)		(1,227)
			<u>473,420</u>		<u>1,284,204</u>
<b>Capital and reserves</b>					
Called up share capital	4		100,000		100,000
Profit and loss account			373,420		1,184,204
<b>Shareholders' funds</b>			<u>473,420</u>		<u>1,284,204</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board for issue on 3 November 2009

J L Wiley  
Director



Company Registration No. 2374614

# ALPA (UK) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

### FOR THE YEAR ENDED 31 OCTOBER 2008

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

##### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

##### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Land and buildings Leasehold	
Computer equipment	33% straight line
Fixtures, fittings & equipment	15% reducing balance / 33 33% straight line
Motor vehicles	25% reducing balance

##### 1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

##### 1.6 Stock

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

##### 1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

##### 1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

##### 1.9 Foreign currency translation

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

##### 1.10 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by section 228 of the Companies Act 1985 as it is a subsidiary undertaking of Wiley Accessories Limited, a company incorporated in Great Britain.

# ALPA (UK) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2008

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 November 2007	105,588
Additions	7,441
At 31 October 2008	<u>113,029</u>
<b>Depreciation</b>	
At 1 November 2007	89,852
Charge for the year	5,528
At 31 October 2008	<u>95,380</u>
<b>Net book value</b>	
At 31 October 2008	<u>17,649</u>
At 31 October 2007	<u>15,736</u>

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £215,460 (2007 - £-)

<b>4 Share capital</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100,000 Ordinary Shares of £1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100,000 Ordinary Shares of £1 each	<u>100,000</u>	<u>100,000</u>

### 5 Ultimate parent company

Wiley Accessories Limited, a company incorporated in Great Britain and registered in England and Wales, is the company's ultimate parent undertaking.

The company is controlled by Julian Wiley who is a director and majority shareholder in Wiley Accessories Limited.