

Company Registration No. 02374614 (England and Wales)



**ALPA (UK) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 OCTOBER 2012**

# ALPA (UK) LIMITED

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# **ALPA (UK) LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO ALPA (UK) LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Alpa (UK) Limited for the year ended 30 October 2012 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

**John Warner (Senior Statutory Auditor)  
for and on behalf of Barber Harrison & Platt**

22 July 2013

**Chartered Accountants  
Statutory Auditor**

2 Rutland Park  
SHEFFIELD  
S10 2PD

# ALPA (UK) LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 OCTOBER 2012

	Notes	2012		2011	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		10,312		12,766
<b>Current assets</b>					
Stocks		123,239		201,239	
Debtors		32,677		163,514	
Cash at bank and in hand		3,126		1,308	
		<u>159,042</u>		<u>366,061</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(58,367)</u>		<u>(138,211)</u>	
<b>Net current assets</b>			<u>100,675</u>		<u>227,850</u>
<b>Total assets less current liabilities</b>			<u>110,987</u>		<u>240,616</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(387,596)</u>		<u>(388,141)</u>
			<u>(276,609)</u>		<u>(147,525)</u>
<b>Capital and reserves</b>					
Called up share capital	4		100,000		100,000
Profit and loss account			<u>(376,609)</u>		<u>(247,525)</u>
<b>Shareholders' funds</b>			<u>(276,609)</u>		<u>(147,525)</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 22 July 2013

  
J L Wiley  
Director

Company Registration No. 02374614

# ALPA (UK) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 OCTOBER 2012

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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 April 2008)

The company has received notification from its parent company Wiley Accessories Limited of their continued support. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

#### 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:

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.

# ALPA (UK) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 OCTOBER 2012

### 1 Accounting policies (Continued)

#### 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 400 of the Companies Act 2006 as it is a subsidiary undertaking of Wiley Accessories Limited, a company incorporated in England & Wales, and is included in the consolidated accounts of that company.

### 2 Fixed assets

	<b>Tangible assets</b>
	<b>£</b>
<b>Cost</b>	
At 31 October 2011 & at 30 October 2012	118,293
<b>Depreciation</b>	
At 31 October 2011	105,527
Charge for the year	2,454
At 30 October 2012	107,981
<b>Net book value</b>	
At 30 October 2012	10,312
At 30 October 2011	12,766

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

The aggregate amount of creditors for which security has been given amounted to £24,557 (2011 - £68,817)

### 4 Share capital

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100,000 Ordinary Shares of £1 each	100,000	100,000

# **ALPA (UK) LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)** ***FOR THE YEAR ENDED 30 OCTOBER 2012***

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### **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