REGISTERED NUMBER: 02524607 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2019

for

All Points North Publications Limited

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for the Year Ended 31 March 2019

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Company Information
for the Year Ended 31 March 2019

DIRECTORS:	M Rothwell I Ellis
SECRETARY:	I Ellis
REGISTERED OFFICE:	1 Commercial Court Briggate LEEDS LS1 6ER
REGISTERED NUMBER:	02524607 (England and Wales)
BANKERS:	Yorkshire Bank 86a Queen Street Morley LEEDS LS27 9BU

Balance Sheet
31 March 2019

	Notes	31.3.19 £	£	31.3.18 £	£
FIXED ASSETS					
Intangible assets	4		-		20,000
Tangible assets	5		109,756		124,019
			109,756		144,019
CURRENT ASSETS					
Debtors	6	432,463		460,840	
Cash at bank and in hand		152,842		124,566	
		585,305		585,406	
CREDITORS					
Amounts falling due within one year	7	95,407		152,203	
NET CURRENT ASSETS			489,898		433,203
TOTAL ASSETS LESS CURRENT LIABILITIES			599,654		577,222
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			599,554		577,122
SHAREHOLDERS' FUNDS			599,654		577,222

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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

(b) 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 18 December 2019 and were signed on its behalf by:

I Ellis - Director

M Rothwell - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

All Points North Publications Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of two years.

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 (2018 - 35) .

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 April 2018 and 31 March 2019	40,000
AMORTISATION	
At 1 April 2018	20,000
Charge for year	20,000
At 31 March 2019	40,000
NET BOOK VALUE	
At 31 March 2019	-
At 31 March 2018	20,000

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2018	112,368	89,427	14,167	750,226	966,188
Additions	-	-	-	18,572	18,572
At 31 March 2019	112,368	89,427	14,167	768,798	984,760
DEPRECIATION					
At 1 April 2018	56,178	80,958	-	705,033	842,169
Charge for year	11,235	2,117	3,542	15,941	32,835
At 31 March 2019	67,413	83,075	3,542	720,974	875,004
NET BOOK VALUE					
At 31 March 2019	44,955	6,352	10,625	47,824	109,756
At 31 March 2018	56,190	8,469	14,167	45,193	124,019

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	88,887	143,372
Other debtors	343,576	317,468
	432,463	460,840

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Bank loans and overdrafts	33,392	47,922
Trade creditors	41,774	52,318
Taxation and social security	17,486	45,141
Other creditors	2,755	6,822
	95,407	152,203

8. RELATED PARTY DISCLOSURES

The company is related to All Property Management Limited by virtue of the common shareholding of Michael Rothwell and Terence Kernachan.

A loan remains outstanding at year end to All Property Management Limited in the amount of £300,000. The loan is unsecured, repayable on demand and interest is charged at 5% per annum.

9. ULTIMATE CONTROLLING PARTY

The controlling party is APN Holdings Limited.

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.