Registration number: 02524607

All Points North Publications Limited

Annual Report and Unaudited Financial Statements

For The Year Ended 31 March 2026

All Points North Publications Limited

Contents

Balance Sheet	1
Notes to the Unaudited Financial Statements	2 to 6

All Points North Publications Limited

(Registration number: 02524607)
Balance Sheet as at 31 March 2026

	Note		2026 £		2025 £
Fixed assets					
Intangible assets	4		75,000		90,000
Tangible assets	5		10,570		22,671
			85,570		112,671
Current assets					
Debtors	6	344,274		138,340	
Cash at bank and in hand		72,326		50,093	
		416,600		188,433	
Creditors: Amounts falling due within one year	7	(363,267)		(143,134)	
Net current assets			53,333		45,299
Total assets less current liabilities			138,903		157,970
Provisions for liabilities			(214)		(2,706)
Net assets			138,689		155,264
Capital and reserves					
Called up share capital		100		100	
Profit and loss account		138,589		155,164	
Total equity			138,689		155,264

For the financial year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 5 October 2026 and signed on its behalf by:

.....	.....
Mr M. Rothwell	Mr T.G. Kernachan
Director	Director

All Points North Publications Limited

Notes to the Unaudited Financial Statements For The Year Ended 31 March 2026

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
34 Wellington Street
Leeds
LS1 2DE

These financial statements were authorised for issue by the Board on 5 October 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention.
The financial statements are presented in Sterling (£).

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts. The company recognises revenue when the amount of revenue can be reliably measured and it is probable that future economic benefits will flow to the company.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Computer equipment	25% Reducing balance

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	10% Straight line

Share capital

Ordinary shares are classified as equity.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 15 (2025 - 23).

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 April 2025	150,000	150,000
At 31 March 2026	150,000	150,000
Amortisation		
At 1 April 2025	60,000	60,000
Amortisation charge	15,000	15,000
At 31 March 2026	75,000	75,000
Carrying amount		
At 31 March 2026	75,000	75,000
At 31 March 2025	90,000	90,000

5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 April 2025	885,614	14,167	899,781
Additions	1,826	-	1,826
Disposals	(865,935)	-	(865,935)
At 31 March 2026	21,505	14,167	35,672
Depreciation			
At 1 April 2025	864,834	12,276	877,110
Charge for the year	5,193	473	5,666
Eliminated on disposal	(857,674)	-	(857,674)
At 31 March 2026	12,353	12,749	25,102
Carrying amount			
At 31 March 2026	9,152	1,418	10,570
At 31 March 2025	20,780	1,891	22,671

6 Debtors

Debtors: amounts falling due within one year	2026 £	2025 £
Trade debtors	56,976	93,860
Amounts owed by group undertakings	206,928	25,784
Prepayments	-	12,192
Other debtors	80,370	6,504
	344,274	138,340

The company is related to Leeds Pride Community Group Limited and All Property Management Limited by virtue of the common shareholding of Mr M. Rothwell and Mr T.G. Kernachan.
Other debtors include a loan to Leeds Pride Community Group Limited of £7,812 (2025 £nil). The loan is interest free and repayable on demand by the company.
Other debtors include a loan to All Property Management Limited of £63,631 (2025 £nil). The loan is interest free and repayable on demand by the company.

7 Creditors

Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	28,911	29,448
Amounts owed to group undertakings	317,745	70,000
Taxation and social security	12,346	24,701
Other creditors	4,265	18,985
	363,267	143,134

8 Parent and ultimate parent undertaking

The company's immediate parent is APN Holdings Ltd, incorporated in England and Wales.

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.