

Company Registration No. 05628310 (England and Wales)

APA Group Services Limited

Financial Statements

for the year ended 31 July 2017

PAGES FOR FILING WITH REGISTRAR

APA Group Services Limited

Company information

Directors J E Appleyard
A P Appleyard

Secretary J E Appleyard

Company number 05628310

Registered office Blackbrook Way
Greetland
Halifax
HX4 8ED

Accountants B M Howarth Ltd
West House
King Cross Road
Halifax
West Yorkshire
HX1 1EB

APA Group Services Limited

Contents

	Page
Statement of financial position	1 - 2
Notes to the financial statements	3 - 6

APA Group Services Limited
Statement of financial position
as at 31 July 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Intangible assets			5,200		10,400
Tangible assets	4		91		24,498
Investments	5		100		100
			<u>5,391</u>		<u>34,998</u>
Current assets					
Stocks		127,844		127,844	
Debtors	8	11,999		14,629	
Investments	9	240,000		282,000	
Cash at bank and in hand		218,039		17,014	
		<u>597,882</u>		<u>441,487</u>	
Creditors: amounts falling due within one year	10	<u>(276,292)</u>		<u>(253,319)</u>	
Net current assets			<u>321,590</u>		<u>188,168</u>
Total assets less current liabilities			<u><u>326,981</u></u>		<u><u>223,166</u></u>
Capital and reserves					
Called up share capital	11		200		200
Profit and loss reserves			<u>326,781</u>		<u>222,966</u>
Total equity			<u><u>326,981</u></u>		<u><u>223,166</u></u>

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

APA Group Services Limited
Statement of financial position (continued)
as at 31 July 2017

The financial statements were approved by the board of directors and authorised for issue on 26 October 2017 and are signed on its behalf by:

J E Appleyard
Director

Company Registration No. 05628310

APA Group Services Limited
Notes to the financial statements
for the year ended 31 July 2017

1 Accounting policies

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Transition to FRS102

These financial statements for the year ended 31 July 2017 are the first financial statements of APA Group Services Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 August 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

Turnover is recognised on provision of contractual service obligations where a right to consideration is due.

Intangible fixed assets - goodwill

Goodwill is capitalised and amortised over its useful life of 5 years.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% straight line
---------------------	-------------------

Fixed asset investments

Investment in hares and included at cost less impairment.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2016 - 2).

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2017

3 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 August 2016 and 31 July 2017	26,000
Amortisation and impairment	
At 1 August 2016	15,600
Amortisation charged for the year	5,200
At 31 July 2017	20,800
Carrying amount	
At 31 July 2017	5,200
At 31 July 2016	10,400

4 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 August 2016 and 31 July 2017	84,296
Depreciation and impairment	
At 1 August 2016	59,798
Depreciation charged in the year	24,407
At 31 July 2017	84,205
Carrying amount	
At 31 July 2017	91
At 31 July 2016	24,498

5 Fixed asset investments

	2017	2016
	£	£
Investments in subsidiary	100	100

6 Subsidiaries

Details of the company's subsidiaries at 31 July 2017 are as follows:

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2017

6 Subsidiaries (continued)

The aggregate capital and reserves and the result for the year of the subsidiaries noted above was as follows:

Name of undertaking	Nature of business	Profits £	Capital and Reserves £
APA Concrete Repairs Ltd	Concrete repair specialist	641,025	236,762
		<u> </u>	<u> </u>
7 Financial instruments		2017 £	2016 £
Carrying amount of financial assets			
Instruments measured at fair value through profit or loss		240,000	282,000
		<u> </u>	<u> </u>
8 Debtors		2017 £	2016 £
Amounts falling due within one year:			
Trade debtors		11,999	12,000
Amounts due from group undertakings		-	2,629
		<u> </u>	<u> </u>
		11,999	14,629
		<u> </u>	<u> </u>
9 Current asset investments		2017 £	2016 £
Other investments		240,000	282,000
		<u> </u>	<u> </u>
10 Creditors: amounts falling due within one year		2017 £	2016 £
Bank loans and overdrafts		71,580	2,749
Trade creditors		2,719	-
Corporation tax		13,521	8,030
Other taxation and social security		5,547	5,615
Other creditors		121,500	175,500
Accruals and deferred income		61,425	61,425
		<u> </u>	<u> </u>
		276,292	253,319
		<u> </u>	<u> </u>

The bank loan is secured.

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2017

11 Called up share capital

	2017	2016
	£	£
Ordinary share capital		
Issued and fully paid		
200 Ordinary shares of £1 each	200	200
	<u>200</u>	<u>200</u>
	<u>200</u>	<u>200</u>

12 Company information

APA Group Services Limited is a private company limited by shares incorporated in England and Wales. The registered office is Blackbrook Way, Greetland, Halifax, HX4 8ED.

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.