

Company Registration No. 05628310 (England and Wales)

APA Group Services Limited

Financial Statements

for the year ended 31 July 2018

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APA Group Services Limited

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APA Group Services Limited
Statement of financial position
as at 31 July 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Intangible assets	4		-		5,200
Tangible assets	5		-		91
Investments	6		100		100
			<u>100</u>		<u>5,391</u>
Current assets					
Stocks		127,844		127,844	
Debtors	7	24,000		12,000	
Investments	8	178,000		240,000	
Cash at bank and in hand		411,231		218,039	
		<u>741,075</u>		<u>597,883</u>	
Creditors: amounts falling due within one year	9	<u>(179,750)</u>		<u>(276,293)</u>	
Net current assets			561,325		321,590
Total assets less current liabilities			<u>561,425</u>		<u>326,981</u>
Capital and reserves					
Called up share capital	10		200		200
Profit and loss reserves			561,225		326,781
Total equity			<u>561,425</u>		<u>326,981</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 2018 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 Companies Act 2006 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 2018

The financial statements were approved by the board of directors and authorised for issue on 27 March 2019 and are signed on its behalf by:

A P Appleyard
Director

Company Registration No. 05628310

APA Group Services Limited
Notes to the financial statements
for the year ended 31 July 2018

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.

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

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
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Fixed asset investments

Investment in shares and included at cost less impairment.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

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.

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2018

2 Employees

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

3 Taxation

	2018	2017
	£	£
Current tax		
UK corporation tax on profits for the current period	15,684	13,522
	<u> </u>	<u> </u>

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 August 2017 and 31 July 2018	26,000
	<u> </u>
Amortisation and impairment	
At 1 August 2017	20,800
Amortisation charged for the year	5,200
	<u> </u>
At 31 July 2018	26,000
	<u> </u>
Carrying amount	
At 31 July 2018	-
	<u> </u>
At 31 July 2017	5,200
	<u> </u>

5 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 August 2017 and 31 July 2018	84,296
	<u> </u>
Depreciation and impairment	
At 1 August 2017	84,206
Depreciation charged in the year	90
	<u> </u>
At 31 July 2018	84,296
	<u> </u>
Carrying amount	
At 31 July 2018	-
	<u> </u>
At 31 July 2017	91
	<u> </u>

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2018

6 Fixed asset investments

	2018	2017
	£	£
Investments in subsidiary	100	100
	<u>100</u>	<u>100</u>

Movements in fixed asset investments

	Shares in group undertakings
	£
Cost or valuation	
At 1 August 2017 & 31 July 2018	100
	<u>100</u>
Carrying amount	
At 31 July 2018	100
	<u>100</u>
At 31 July 2017	100
	<u>100</u>

7 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	24,000	12,000
	<u>24,000</u>	<u>12,000</u>

8 Current asset investments

	2018	2017
	£	£
Other investments	178,000	240,000
	<u>178,000</u>	<u>240,000</u>

9 Creditors: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	29,076	71,580
Trade creditors	307	2,720
Corporation tax	15,684	13,521
Other taxation and social security	5,758	5,547
Other creditors	67,500	121,500
Accruals and deferred income	61,425	61,425
	<u>179,750</u>	<u>276,293</u>

The bank loan is secured.

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2018

10 Called up share capital

	2018	2017
	£	£
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>

11 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.