

Company Registration No. 05628310 (England and Wales)

APA Group Services Limited

**Unaudited
Financial Statements**

for the year ended 31 July 2021

PAGES FOR FILING WITH REGISTRAR

APA Group Services Limited

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APA Group Services Limited
Statement of financial position
as at 31 July 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	6		100		100
Current assets					
Stocks		127,844		127,844	
Debtors	7	561,000		36,000	
Cash at bank and in hand		752,624		577,479	
		<u>1,441,468</u>		<u>741,323</u>	
Creditors: amounts falling due within one year	8	<u>(419,202)</u>		<u>(390,690)</u>	
Net current assets			<u>1,022,266</u>		<u>350,633</u>
Total assets less current liabilities			<u>1,022,366</u>		<u>350,733</u>
Creditors: amounts falling due after more than one year	9		<u>(250,000)</u>		<u>-</u>
Net assets			<u><u>772,366</u></u>		<u><u>350,733</u></u>
Capital and reserves					
Called up share capital	10		200		200
Profit and loss reserves			<u>772,166</u>		<u>350,533</u>
Total equity			<u><u>772,366</u></u>		<u><u>350,733</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 2021 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 2021

The financial statements were approved by the board of directors and authorised for issue on 15 April 2022 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 2021

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.

Group accounts

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 for services provided in the normal course of business, and is shown net of VAT. 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 less depreciation.

Depreciation is recognised so as to write off the cost 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.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2021

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2019 - 2).

	2021	2020
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 August 2020 and 31 July 2021	26,000
	<u> </u>
Amortisation and impairment	
At 1 August 2020 and 31 July 2021	26,000
	<u> </u>
Carrying amount	
At 31 July 2021	-
	<u> </u>
At 31 July 2020	-
	<u> </u>

5 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 August 2020 and 31 July 2021	84,296
	<u> </u>
Depreciation and impairment	
At 1 August 2020 and 31 July 2021	84,296
	<u> </u>
Carrying amount	
At 31 July 2021	-
	<u> </u>
At 31 July 2020	-
	<u> </u>

6 Fixed asset investments

	2021	2020
	£	£
Investments in subsidiary	100	100
	<u> </u>	<u> </u>

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2021

6	Fixed asset investments	(continued)	
	Movements in fixed asset investments		Shares in group undertakings
			£
	Cost or valuation		
	At 1 August 2020 & 31 July 2021		100
			<u> </u>
	Carrying amount		
	At 31 July 2021		100
			<u> </u>
	At 31 July 2020		100
			<u> </u>
7	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Trade debtors	36,000	36,000
	Amounts owed by group undertakings	525,000	-
		<u>561,000</u>	<u>36,000</u>
		<u> </u>	<u> </u>
8	Creditors: amounts falling due within one year	2021	2020
		£	£
	Trade creditors	307	517
	Amounts due to group undertakings	342,426	313,821
	Other taxation and social security	6,036	5,919
	Other creditors	9,008	9,008
	Accruals and deferred income	61,425	61,425
		<u>419,202</u>	<u>390,690</u>
		<u> </u>	<u> </u>
	The bank loan is secured.		
9	Creditors: amounts falling due after more than one year	2021	2020
		£	£
	Notes		
	Bank loans and overdrafts	250,000	-
		<u>250,000</u>	<u> </u>
	The bank loan is secured.		

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2021

10 Called up share capital

	2021	2020
	£	£
Ordinary share capital		
Issued and fully paid		
200 Ordinary shares of £1 each	200	200
	<u> </u>	<u> </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.