

Company registration number 05628310 (England and Wales)

APA Group Services Limited

**Unaudited
Financial Statements**

for the year ended 31 July 2022

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APA Group Services Limited

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APA Group Services Limited
Statement of financial position
as at 31 July 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	4	125,334		-	
Investments	5	100		100	
			<u>125,434</u>		<u>100</u>
Current assets					
Stocks		127,844		127,844	
Debtors	6	555,551		561,000	
Cash at bank and in hand		1,217,789		752,624	
		<u>1,901,184</u>		<u>1,441,468</u>	
Creditors: amounts falling due within one year	7	<u>(245,537)</u>		<u>(419,202)</u>	
Net current assets			<u>1,655,647</u>		<u>1,022,266</u>
Total assets less current liabilities			<u>1,781,081</u>		<u>1,022,366</u>
Creditors: amounts falling due after more than one year	8		-		(250,000)
Net assets			<u><u>1,781,081</u></u>		<u><u>772,366</u></u>
Capital and reserves					
Called up share capital	9	200		200	
Profit and loss reserves		1,780,881		772,166	
Total equity		<u><u>1,781,081</u></u>		<u><u>772,366</u></u>	

APA Group Services Limited
Statement of financial position (continued)
as at 31 July 2022

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 2022 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.

The financial statements were approved by the board of directors and authorised for issue on 2 March 2023 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 2022

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
Motor vehicles	25% straight line

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 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2021 - 2).

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2022

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 August 2021 and 31 July 2022	26,000
Amortisation and impairment	
At 1 August 2021 and 31 July 2022	26,000
Carrying amount	
At 31 July 2022	-
At 31 July 2021	-

4 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 August 2021	84,296	-	84,296
Additions	32,000	95,864	127,864
At 31 July 2022	116,296	95,864	212,160
Depreciation and impairment			
At 1 August 2021	84,296	-	84,296
Depreciation charged in the year	533	1,997	2,530
At 31 July 2022	84,829	1,997	86,826
Carrying amount			
At 31 July 2022	31,467	93,867	125,334
At 31 July 2021	-	-	-

5 Fixed asset investments

	2022 £	2021 £
Investments in subsidiary	100	100

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2022

5	Fixed asset investments	(continued)	
	Movements in fixed asset investments		
			Shares in group undertakings £
	Cost or valuation		
	At 1 August 2021 & 31 July 2022		100
	Carrying amount		
	At 31 July 2022		100
	At 31 July 2021		100
6	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Trade debtors	11,000	36,000
	Other debtors	544,551	525,000
		555,551	561,000
7	Creditors: amounts falling due within one year	2022	2021
		£	£
	Trade creditors	73,247	307
	Amounts due to group undertakings	163,252	342,426
	Other taxation and social security	30	6,036
	Other creditors	9,008	9,008
	Accruals and deferred income	-	61,425
		245,537	419,202
8	Creditors: amounts falling due after more than one year	2022	2021
		£	£
	Bank loans and overdrafts	-	250,000
	The bank loan is secured.		

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2022

9	Called up share capital	2022	2021
		£	£
	Ordinary share capital		
	Issued and fully paid		
	200 Ordinary shares of £1 each	200	200
		<u> </u>	<u> </u>

10 **Company information**

APA Group Services Limited is a private company limited by shares incorporated in England and Wales. The registered office is APA House, 171 Huddersfield Road, Low Moor, Bradford, West Yorkshire, BD12 0TQ.

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.