

Company registration number 05628310 (England and Wales)

APA Group Services Limited

**Unaudited
financial statements**

for the year ended 31 July 2023

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	4	1,109,944		125,334	
Investments	5	1,750		100	
		<u>1,111,694</u>		<u>125,434</u>	
Current assets					
Stocks		127,844		127,844	
Debtors	6	1,001,549		555,551	
Cash at bank and in hand		788,880		1,217,789	
		<u>1,918,273</u>		<u>1,901,184</u>	
Creditors: amounts falling due within one year	7	<u>(71,163)</u>		<u>(245,537)</u>	
Net current assets		<u>1,847,110</u>		<u>1,655,647</u>	
Total assets less current liabilities		<u><u>2,958,804</u></u>		<u><u>1,781,081</u></u>	
Capital and reserves					
Called up share capital		200		200	
Profit and loss reserves		2,958,604		1,780,881	
Total equity		<u><u>2,958,804</u></u>		<u><u>1,781,081</u></u>	

APA Group Services Limited
Statement of financial position (continued)
as at 31 July 2023

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 2023 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 17 November 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 2023

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	20% straight line
Fixtures, fittings & equipment	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 (2022 - 2).

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2023

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 August 2022 and 31 July 2023	26,000
Amortisation and impairment	
At 1 August 2022 and 31 July 2023	26,000
Carrying amount	
At 31 July 2023	-
At 31 July 2022	-

4 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 August 2022	116,296	-	95,864	212,160
Additions	520,110	81,614	516,701	1,118,425
At 31 July 2023	636,406	81,614	612,565	1,330,585
Depreciation and impairment				
At 1 August 2022	84,829	-	1,997	86,826
Depreciation charged in the year	57,621	14,870	61,324	133,815
At 31 July 2023	142,450	14,870	63,321	220,641
Carrying amount				
At 31 July 2023	493,956	66,744	549,244	1,109,944
At 31 July 2022	31,467	-	93,867	125,334

5 Fixed asset investments

	2023 £	2022 £
Investments in subsidiary	1,750	100

APA Group Services Limited
Notes to the financial statements (continued)
for the year ended 31 July 2023

5 Fixed asset investments (continued)

Movements in fixed asset investments

	Shares in group undertakings £
Cost or valuation	
At 1 August 2022	100
Additions	1,650
At 31 July 2023	1,750
Carrying amount	
At 31 July 2023	1,750
At 31 July 2022	100

6 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	36,000	11,000
Amounts owed by group undertakings	451,140	-
Other debtors	506,336	544,551
Prepayments and accrued income	8,073	-
	1,001,549	555,551

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	65,484	73,247
Amounts due to group undertakings	850	163,252
Other taxation and social security	29	30
Other creditors	-	9,008
Accruals and deferred income	4,800	-
	71,163	245,537

8 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.