Registered Number 09252321

APS CONSULTANCY LTD

Abbreviated Accounts

31 October 2016

APS CONSULTANCY LTD **Registered Number 09252321**

Abbreviated Balance Sheet as at 31 October 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	1,061	742
		1,061	742
Current assets			
Debtors		540	593
Cash at bank and in hand		3,416	3,701
		3,956	4,294
Creditors: amounts falling due within one year		(7,470)	(4,038)
Net current assets (liabilities)		(3,514)	256
Total assets less current liabilities		(2,453)	998
Total net assets (liabilities)		(2,453)	998
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(2,455)	996
Shareholders' funds		(2,453)	998

- For the year ending 31 October 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 July 2017

And signed on their behalf by:
Mr A P Shilling, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy
The turnover shown in the profit and loss account represents amounts invoiced during the period, inclusive of VAT.

The company operates the Flat Rate VAT scheme and the VAT payable under this scheme is presented as an expense item.

Tangible assets depreciation policy
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Other accounting policies
Fixed assets

All fixed assets are initially recorded at cost.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

2 Tangible fixed assets

	£
Cost	
At 1 November 2015	989
Additions	755
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2016	1,744
Depreciation	
At 1 November 2015	247
Charge for the year	436
On disposals	-

At 31 October 2016	683
Net book values	
At 31 October 2016	1,061
At 31 October 2015	742

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
2 Ordinary shares of £1 each	2	2

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