

REGISTERED NUMBER: 04388452 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

FOR

A & P CONSTRUCTION LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018

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A & P CONSTRUCTION LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018

DIRECTORS:	P Latham A Latham
SECRETARY:	A Latham
REGISTERED OFFICE:	8 Firman Close Westbrook Warrington Cheshire WA5 8XU
REGISTERED NUMBER:	04388452 (England and Wales)
ACCOUNTANTS:	C A Hunter Limited Britannia Chambers 26 George Street St Helens Merseyside WA10 1BZ
SOLICITORS:	Tickle Hall Cross Hardshaw Street St. Helens Merseyside WA10 1RP.

A & P CONSTRUCTION LIMITED (REGISTERED NUMBER: 04388452)

BALANCE SHEET
31 MARCH 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	4		21,403		19,699
CURRENT ASSETS					
Stocks		2,750		-	
Debtors	5	37,221		44,788	
Cash at bank		<u>27,741</u>		<u>25,077</u>	
		67,712		69,865	
CREDITORS					
Amounts falling due within one year	6	<u>12,922</u>		<u>17,799</u>	
NET CURRENT ASSETS			<u>54,790</u>		<u>52,066</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			76,193		71,765
PROVISIONS FOR LIABILITIES			<u>4,067</u>		<u>3,940</u>
NET ASSETS			<u><u>72,126</u></u>		<u><u>67,825</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>72,026</u>		<u>67,725</u>
SHAREHOLDERS' FUNDS			<u><u>72,126</u></u>		<u><u>67,825</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit & Loss Account has not been delivered.

BALANCE SHEET - continued
31 MARCH 2018

The financial statements were approved by the Board of Directors on 13 December 2018 and were signed on its behalf by:

P Latham, - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. STATUTORY INFORMATION

A & P Construction Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2017	2,334	35,660	669	38,663
Additions	-	8,780	-	8,780
At 31 March 2018	<u>2,334</u>	<u>44,440</u>	<u>669</u>	<u>47,443</u>
DEPRECIATION				
At 1 April 2017	1,889	16,406	669	18,964
Charge for year	67	7,009	-	7,076
At 31 March 2018	<u>1,956</u>	<u>23,415</u>	<u>669</u>	<u>26,040</u>
NET BOOK VALUE				
At 31 March 2018	<u>378</u>	<u>21,025</u>	<u>-</u>	<u>21,403</u>
At 31 March 2017	<u>445</u>	<u>19,254</u>	<u>-</u>	<u>19,699</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade debtors	35,718	26,106
Other debtors	<u>1,503</u>	<u>18,682</u>
	<u>37,221</u>	<u>44,788</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade creditors	7,434	10,616
Taxation and social security	2,985	5,263
Other creditors	<u>2,503</u>	<u>1,920</u>
	<u>12,922</u>	<u>17,799</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 March 2018 and 31 March 2017:

	31.3.18 £	31.3.17 £
A Latham		
Balance outstanding at start of year	8,899	7,233
Amounts advanced	2,535	8,899
Amounts repaid	(11,071)	(7,233)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>363</u>	<u>8,899</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

P Latham

Balance outstanding at start of year	8,899	7,233
Amounts advanced	2,535	8,899
Amounts repaid	(11,071)	(7,233)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>363</u>	<u>8,899</u>

The Loans to Directors were repaid by December 2018

8. **ULTIMATE CONTROLLING PARTY**

A Latham and P Latham are the ultimate controlling party by virtue of their ownership of 100% of the issued share capital of the company.

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.