

Registered Number 05272826

A & P SERVICES (UK) LIMITED

Abbreviated Accounts

30 June 2013

Abbreviated Balance Sheet as at 30 June 2013

Notes 30/06/2013 31/12/2011

		£	£
Fixed assets			
Tangible assets	2	-	4,128
		<u>-</u>	<u>4,128</u>
Current assets			
Debtors		507	20,040
Cash at bank and in hand		33,344	40,039
		<u>33,851</u>	<u>60,079</u>
Creditors: amounts falling due within one year		(24,984)	(12,664)
Net current assets (liabilities)		<u>8,867</u>	<u>47,415</u>
Total assets less current liabilities		<u>8,867</u>	<u>51,543</u>
Provisions for liabilities		-	(826)
Total net assets (liabilities)		<u>8,867</u>	<u>50,717</u>
Capital and reserves			
Called up share capital	3	5,000	5,000
Profit and loss account		3,867	45,717
Shareholders' funds		<u>8,867</u>	<u>50,717</u>

- For the year ending 30 June 2013 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 29 October 2013

And signed on their behalf by:

Mr P Wyss, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2013

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 April 2008).

Turnover policy

The turnover shown in the profit and loss account represents amounts receivable during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

All fixed assets are initially recorded at cost.

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:

Motor Vehicles - 25% straight line

Equipment - 20% reducing balance

Other accounting policies

Hire Purchase Agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Tangible fixed assets

	£
Cost	
At 1 January 2012	7,950
Additions	428
Disposals	(8,378)
Revaluations	-
Transfers	-
At 30 June 2013	<u>0</u>
Depreciation	
At 1 January 2012	3,822
Charge for the year	-
On disposals	(3,822)
At 30 June 2013	<u>0</u>
Net book values	
At 30 June 2013	<u>0</u>
At 31 December 2011	<u>4,128</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	30/06/2013	31/12/2011
	£	£
5,000 Ordinary shares of £1 each	5,000	5,000

4 Transactions with directors

Name of director receiving advance or credit:	Directors
Description of the transaction:	Loan account
Balance at 1 January 2012:	£ 20,040
Advances or credits made:	£ 5,065
Advances or credits repaid:	£ 24,598
Balance at 30 June 2013:	<u>£ 507</u>

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