

**REGISTERED NUMBER: 05830391 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2014  
FOR  
APT TRAINING & CONSULTANCY LIMITED**

WEDNESDAY



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28/01/2015

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COMPANIES HOUSE

**APT TRAINING & CONSULTANCY LIMITED**

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FOR THE YEAR ENDED 30 APRIL 2014**

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# **APT TRAINING & CONSULTANCY LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 30 APRIL 2014**

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**DIRECTORS:**

Dr WH Davies  
Mrs PM Davies

**SECRETARY:**

Mrs APH George

**REGISTERED OFFICE:**

The Dower House  
Grange Lane  
Thurnby  
Leicester  
Leicestershire  
LE7 9PH

**REGISTERED NUMBER:**

05830391 (England and Wales)

**ACCOUNTANTS:**

Bewers Turner & Co Limited  
Chartered Accountants  
Portland House  
11-13 Station Road  
Kettering  
Northamptonshire  
NN15 7HH

**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2014**

|  |       | 2014                  | 2013                  |
|--|-------|-----------------------|-----------------------|
|  | Notes | £                     | £                     |
| <b>FIXED ASSETS</b>                          |       |                       |                       |
| Intangible assets                            | 2     | 594,750               | 640,500               |
| Tangible assets                              | 3     | 16,178                | 14,130                |
| Investment property                          | 4     | 110,869               | -                     |
|  |       | <u>721,797</u>        | <u>654,630</u>        |
| <b>CURRENT ASSETS</b>                        |       |                       |                       |
| Stocks                                       |       | 700                   | 700                   |
| Debtors                                      |       | 166,916               | 208,047               |
| Cash at bank                                 |       | 586,792               | 589,287               |
|  |       | <u>754,408</u>        | <u>798,034</u>        |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due within one year          |       | 757,305               | 712,202               |
|  |       | <u>757,305</u>        | <u>712,202</u>        |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>      |       | <u>(2,897)</u>        | <u>85,832</u>         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>718,900</u>        | <u>740,462</u>        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>1,961</u>          | <u>1,271</u>          |
| <b>NET ASSETS</b>                            |       | <u><u>716,939</u></u> | <u><u>739,191</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                       |                       |
| Called up share capital                      | 5     | 100                   | 100                   |
| Profit and loss account                      |       | 716,839               | 739,091               |
|  |       | <u>716,939</u>        | <u>739,191</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>716,939</u></u> | <u><u>739,191</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued  
30 APRIL 2014

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The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23 JAN 2015 and were signed on its behalf by:

  
Dr WH Davies - Director

  
Mrs PM Davies - Director

The notes form part of these abbreviated accounts

# APT TRAINING & CONSULTANCY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2014

### 1. ACCOUNTING POLICIES

#### Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of twenty years.

#### Tangible fixed assets

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

|                        |               |
|------------------------|---------------|
| Fixtures and equipment | - 15% on cost |
| Computer equipment     | - 33% on cost |

#### Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

#### Stocks

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

#### Deferred tax

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

### 2. INTANGIBLE FIXED ASSETS

|                       | Total<br>£     |
|-----------------------|----------------|
| <b>COST</b>           |                |
| At 1 May 2013         |                |
| and 30 April 2014     | <b>915,000</b> |
| <b>AMORTISATION</b>   |                |
| At 1 May 2013         | <b>274,500</b> |
| Amortisation for year | <b>45,750</b>  |
| At 30 April 2014      | <b>320,250</b> |
| <b>NET BOOK VALUE</b> |                |
| At 30 April 2014      | <b>594,750</b> |
| At 30 April 2013      | <b>640,500</b> |

**APT TRAINING & CONSULTANCY LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 APRIL 2014**

**3. TANGIBLE FIXED ASSETS**

|                       | <b>Total<br/>£</b> |
|-----------------------|--------------------|
| <b>COST</b>           |                    |
| At 1 May 2013         | <b>65,525</b>      |
| Additions             | <b>12,852</b>      |
|                       | <hr/>              |
| At 30 April 2014      | <b>78,377</b>      |
|                       | <hr/>              |
| <b>DEPRECIATION</b>   |                    |
| At 1 May 2013         | <b>51,395</b>      |
| Charge for year       | <b>10,804</b>      |
|                       | <hr/>              |
| At 30 April 2014      | <b>62,199</b>      |
|                       | <hr/>              |
| <b>NET BOOK VALUE</b> |                    |
| At 30 April 2014      | <b>16,178</b>      |
|                       | <hr/>              |
| At 30 April 2013      | <b>14,130</b>      |
|                       | <hr/>              |

**4. INVESTMENT PROPERTY**

|                       | <b>Total<br/>£</b> |
|-----------------------|--------------------|
| <b>COST</b>           |                    |
| Additions             | <b>110,869</b>     |
|                       | <hr/>              |
| At 30 April 2014      | <b>110,869</b>     |
|                       | <hr/>              |
| <b>NET BOOK VALUE</b> |                    |
| At 30 April 2014      | <b>110,869</b>     |
|                       | <hr/>              |

**5. CALLED UP SHARE CAPITAL**

| <b>Allotted, issued and fully paid:</b> |               |                           |                   |                   |
|---|---------------|---------------------------|-------------------|-------------------|
| <b>Number:</b>                          | <b>Class:</b> | <b>Nominal<br/>value:</b> | <b>2014<br/>£</b> | <b>2013<br/>£</b> |
| 100                                     | Ordinary      | £1                        | <b>100</b>        | <b>100</b>        |
|   |               |                           | <hr/>             | <hr/>             |