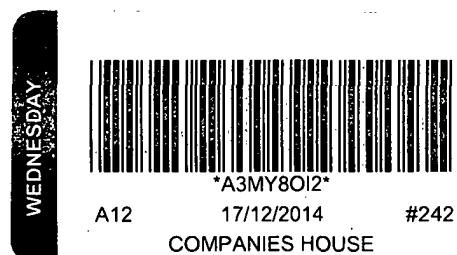


(REG)

COMPANY REGISTRATION NUMBER 06133513

**A P PANTHER LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2014**



**MEADOWS & CO LIMITED**

Chartered Accountants  
Headlands House  
1 Kings Court  
Kettering Parkway  
Kettering  
NN15 6WJ

# **A P PANTHER LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2014**

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Abbreviated balance sheet

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Notes to the abbreviated accounts

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**A P PANTHER LIMITED****ABBREVIATED BALANCE SHEET****31 MARCH 2014**

	Note	2014		2013	
	2	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets			23,400		31,200
Tangible assets			8,013		10,387
			<u>31,413</u>		<u>41,587</u>
<b>CURRENT ASSETS</b>					
Debtors		58,521		138,602	
Cash at bank and in hand		59,878		34,852	
		<u>118,399</u>		<u>173,454</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>153,084</u>		<u>207,288</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(34,685)</u>		<u>(33,834)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(3,272)</u>		<u>7,753</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,603</u>		<u>2,077</u>
			<u>(4,875)</u>		<u>5,676</u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	3		100		100
Profit and loss account			<u>(4,975)</u>		<u>5,576</u>
<b>(DEFICIT)/SHAREHOLDERS' FUNDS</b>			<u>(4,875)</u>		<u>5,676</u>


For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 15 December 2014, and are signed on their behalf by:



Mrs D V Panther  
Director

Company Registration Number: 06133513

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **A P PANTHER LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2014**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Amortisation**

Amortisation 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:

Goodwill - 10% straight line basis

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

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:

Office equipment	- 33 1/3% straight line basis
Machinery	- 15% reducing balance basis
Motor Vehicles	- 25% reducing balance basis

#### **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 taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

#### **Going concern**

The company currently meets its daily working capital requirements through operating revenues, banking facilities and financial support from the directors and creditors.

On this basis, the directors consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

**A P PANTHER LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 MARCH 2014****2. FIXED ASSETS**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>COST</b>			
At 1 April 2013	78,000	19,162	97,162
Additions	—	399	399
<b>At 31 March 2014</b>	<u>78,000</u>	<u>19,561</u>	<u>97,561</u>
<b>DEPRECIATION</b>			
At 1 April 2013	46,800	8,775	55,575
Charge for year	7,800	2,773	10,573
<b>At 31 March 2014</b>	<u>54,600</u>	<u>11,548</u>	<u>66,148</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2014</b>	<u>23,400</u>	<u>8,013</u>	<u>31,413</u>
At 31 March 2013	<u>31,200</u>	<u>10,387</u>	<u>41,587</u>

**3. SHARE CAPITAL****Allotted, called up and fully paid:**

	<b>2014</b>		<b>2013</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>