

Registered number  
06133513

A P Panther Ltd

Unaudited Abbreviated Accounts

31 March 2015

## **A P Panther Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of A P Panther Ltd for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A P Panther Ltd for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A P Panther Ltd, as a body, in accordance with the terms of our engagement letter dated 30 July 2015. Our work has been undertaken solely to prepare for your approval the accounts of A P Panther Ltd and state those matters that we have agreed to state to the Board of Directors of A P Panther Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A P Panther Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A P Panther Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A P Panther Ltd. You consider that A P Panther Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A P Panther Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Jon Essam & Co Ltd  
Chartered Accountants  
23 Cottingham Way  
Thrapston  
Kettering  
Northants  
NN14 4PL

21 December 2015

**A P Panther Ltd****Registered number:** 06133513**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	15,600	23,400
Tangible assets	3	5,751	8,013
		<u>21,351</u>	<u>31,413</u>
<b>Current assets</b>			
Debtors		44,070	58,521
Cash at bank and in hand		24,413	59,878
		<u>68,483</u>	<u>118,399</u>
<b>Creditors: amounts falling due within one year</b>		<u>(85,278)</u>	<u>(153,084)</u>
<b>Net current liabilities</b>		(16,795)	(34,685)
<b>Total assets less current liabilities</b>		<u>4,556</u>	<u>(3,272)</u>
<b>Provisions for liabilities</b>		(1,150)	(1,603)
<b>Net assets/(liabilities)</b>		<u>3,406</u>	<u>(4,875)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		3,306	(4,975)
<b>Shareholders' funds</b>		<u>3,406</u>	<u>(4,875)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Director

Approved by the board on 21 December 2015

**A P Panther Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value of sales, net of VAT and discounts, of materials provided to customers and work carried out in respect of construction services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Goodwill	10% straight line
Office equipment	33% straight line
Machinery	15% reducing balance
Motor vehicles	25% reducing balance

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

£

**Cost**

At 1 April 2014	78,000
At 31 March 2015	<u>78,000</u>

**Amortisation**

At 1 April 2014	54,600
Provided during the year	7,800
At 31 March 2015	<u>62,400</u>

**Net book value**

At 31 March 2015	<u>15,600</u>
At 31 March 2014	<u>23,400</u>

**3 Tangible fixed assets**

£

**Cost**

At 1 April 2014	19,561
At 31 March 2015	<u>19,561</u>

#### **Depreciation**

At 1 April 2014	11,548
Charge for the year	<u>2,262</u>
At 31 March 2015	<u>13,810</u>

#### **Net book value**

At 31 March 2015	<u>5,751</u>
At 31 March 2014	<u>8,013</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Alotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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.