

COMPANY REGISTRATION NUMBER: 07845645

A-Plus Trading Limited
Filleted Unaudited Financial Statements
31 March 2018



HEBBLETHWAITES
Chartered Accountants
2 Westbrook Court
Sharrow Vale Road
Sheffield
S11 8YZ

A-Plus Trading Limited

Financial Statements

Year ended 31 March 2018

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A-Plus Trading Limited

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of A-Plus Trading Limited

Year ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A-Plus Trading Limited for the year ended 31 March 2018, which comprise the statement of financial position 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of A-Plus Trading Limited in accordance with the terms of our engagement letter dated 29 November 2017. Our work has been undertaken solely to prepare for your approval the financial statements of A-Plus Trading Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A-Plus Trading Limited and its director for our work or for this report.

It is your duty to ensure that A-Plus Trading Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A-Plus Trading Limited. You consider that A-Plus Trading Limited 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 financial statements of A-Plus Trading Limited. 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 statutory financial statements.

HEBBLETHWAITES
Chartered Accountants

2 Westbrook Court
Sharrow Vale Road
Sheffield
S11 8YZ

17 December 2018

A-Plus Trading Limited

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	5	1,634	784
Current assets			
Debtors	6	83,180	85,596
Cash at bank and in hand		47,802	19,770
		<u>130,982</u>	<u>105,366</u>
Creditors: amounts falling due within one year	7	<u>43,992</u>	<u>35,227</u>
Net current assets		<u>86,990</u>	<u>70,139</u>
Total assets less current liabilities		<u>88,624</u>	<u>70,923</u>
Net assets		<u>88,624</u>	<u>70,923</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		<u>88,623</u>	<u>70,922</u>
Shareholder funds		<u>88,624</u>	<u>70,923</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 4 to 5 form part of these financial statements.

A-Plus Trading Limited

Statement of Financial Position *(continued)*

31 March 2018

These financial statements were approved by the board of directors and authorised for issue on 05/12/2018, and are signed on behalf of the board by:



Mr G Clark
Director

Company registration number: 07845645

The notes on pages 4 to 5 form part of these financial statements.

A-Plus Trading Limited

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Hebblethwaites, 2 Westbrook Court, Sharrow Vale Road, Sheffield, S11 8YZ.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

A-Plus Trading Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

4. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2017: 2).

5. Tangible assets

	Equipment £	Total £
Cost		
At 1 April 2017	17,229	17,229
Additions	1,864	1,864
Disposals	(4,678)	(4,678)
At 31 March 2018	14,415	14,415
Depreciation		
At 1 April 2017	16,445	16,445
Charge for the year	1,014	1,014
Disposals	(4,678)	(4,678)
At 31 March 2018	12,781	12,781
Carrying amount		
At 31 March 2018	1,634	1,634
At 31 March 2017	784	784

6. Debtors

	2018 £	2017 £
Trade debtors	83,180	69,069
Other debtors	–	16,527
	83,180	85,596

7. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,105	2,744
Corporation tax	8,907	8,430
Social security and other taxes	3,794	3,886
Other creditors	27,186	20,167
	43,992	35,227