Registered Number: 08335005

APG BRANDS LTD

Abridged Accounts

Period of accounts

Start date: 01 March 2020

End date: 28 February 2021

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Accountants report

You consider that the company is exempt from an audit for the year ended [28_February_2021] . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

CJ and Company Ltd
28 February 2021

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CJ and Company Ltd
Suite 206 Boston House
69-75 Boston Manor Road
Brentford
TW8 9JJ
28 February 2022

APG BRANDS LTD
Statement of Financial Position
As at 28 February 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible fixed assets		104,244	105,294
		104,244	**105,294**
Current assets			
Debtors		155	77,995
Cash at bank and in hand		100,784	105,607
		100,939	**183,602**
Creditors: amount falling due within one year		(20,241)	(232,874)
Net current assets		**80,698**	**(49,272)**
Total assets less current liabilities		184,942	56,022
Creditors: amount falling due after more than one year		(213,617)	(22,486)
Net liabilities		**(28,675)**	**33,536**
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(28,775)	33,436
Shareholder's funds		**(28,675)**	**33,536**

For the year ended 28 February 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 28 February 2022 and were signed by:

Aleksander Phillip Grabowski
Director

APG BRANDS LTD
Notes to the Abridged Financial Statements
For the year ended 28 February 2021

General Information
APG BRANDS LTD is a private company, limited by shares, registered in , registration number 08335005, registration address THE YARD 10 ACTON LANE, CHISWICK LONDON, , W4 5ED

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25 Reducing Balance

Motor Vehicles	25 Reducing Balance
Computer Equipment	25 Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 1 (2020 : 1).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 March 2020	90,880	110,900	2,295	204,075
Additions	-	-	5,405	5,405
Disposals	-	-	-	-
At 28 February 2021	**90,880**	**110,900**	**7,700**	**209,480**
Depreciation				
At 01 March 2020	26,376	43,663	1,449	71,488
Charge for year	16,126	16,059	1,563	33,748
On disposals	-	-	-	-
At 28 February 2021	**42,502**	**59,722**	**3,012**	**105,236**
Net book values				
Closing balance as at 28 February 2021	**48,378**	**51,178**	**4,688**	**104,244**
Opening balance as at 01 March 2020	**59,629**	**45,987**	**(322)**	**105,294**

Fixed Assest - Prior Period Adjustment

Fixed Asset as at 01 March 2020 have been reinstated to incorporate the impact of using the closing net book values for fixed assets as at 31 December 2018 as openning cost at 1 January 2019.

Summary of prior year accounting impact

Increase in Plant and Machinery	4,875
Increase in Computer Equipment	1,168
Increase in Vehicles	21,250