

Registered Number 08851464

APS CONSTRUCTION SERVICES LTD

Abbreviated Accounts

31 January 2016

Abbreviated Balance Sheet as at 31 January 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	52,836	41,488
		<u>52,836</u>	<u>41,488</u>
Current assets			
Stocks		9,000	14,475
Debtors		141,399	73,468
Cash at bank and in hand		19,364	21,941
		<u>169,763</u>	<u>109,884</u>
Creditors: amounts falling due within one year		<u>(240,289)</u>	<u>(170,022)</u>
Net current assets (liabilities)		<u>(70,526)</u>	<u>(60,138)</u>
Total assets less current liabilities		<u>(17,690)</u>	<u>(18,650)</u>
Total net assets (liabilities)		<u>(17,690)</u>	<u>(18,650)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(17,790)	(18,750)
Shareholders' funds		<u>(17,690)</u>	<u>(18,650)</u>

- For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 October 2016

And signed on their behalf by:

P R Hampton, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover represents amounts receivable for goods and services provided in the UK less value added tax and trade discounts. The turnover and profit before taxation is attributable to the principle activity of the company.

Tangible assets depreciation policy

All fixed assets are initially recorded at cost. Depreciation of fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Plant and machinery - 25% reducing balance

Motor vehicles - 25% reducing balance

Fixtures, fittings and equipment - 25% reducing balance

Other accounting policies**Stock:**

Stock is stated at the lower of cost and net realisable value. Cost is based on the cost of purchase on a first in, first out basis. Net realisable value is based on estimated selling price less additional costs to completion and disposal.

Taxation:

Current tax is measured on expected amounts to be paid based on tax rates enacted or substantively enacted by the balance sheet date.

Going concern:

The company is currently insolvent. However the directors have prepared the accounts on the going concern basis as a result of the continuing support of the directors and creditors as its justification.

2 Tangible fixed assets

	£
Cost	
At 1 February 2015	51,860
Additions	32,107
Disposals	(8,500)
Revaluations	-
Transfers	-
At 31 January 2016	<u>75,467</u>
Depreciation	
At 1 February 2015	10,372

Charge for the year	15,319
On disposals	(3,060)
At 31 January 2016	<u>22,631</u>
Net book values	
At 31 January 2016	<u>52,836</u>
At 31 January 2015	<u>41,488</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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