

Unaudited Financial Statements for the Year Ended 31 March 2022

for

APM Fire And Security Limited

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for the Year Ended 31 March 2022

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APM Fire And Security Limited

Company Information  
for the Year Ended 31 March 2022

**DIRECTORS:**

Mr P C Moulder  
Mr M L Moulder  
Mr A P Moulder

**REGISTERED OFFICE:**

Unit 1 Rockhaven  
Triangle Park  
Triangle Way  
Gloucester  
Gloucestershire  
GL1 1AJ

**REGISTERED NUMBER:**

08890028 (England and Wales)

**ACCOUNTANTS:**

Stanbridge Accountancy Services Limited  
9 Wheatstone Court  
Waterwells Business Park  
Davy Way  
Gloucester  
Gloucestershire  
GL2 2AQ

Balance Sheet  
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		84,941		55,229
<b>CURRENT ASSETS</b>					
Stocks		17,077		17,077	
Debtors	5	295,892		211,259	
Cash at bank and in hand		<u>77,589</u>		<u>129,894</u>	
		390,558		358,230	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>306,574</u>		<u>321,198</u>	
<b>NET CURRENT ASSETS</b>			<u>83,984</u>		<u>37,032</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			168,925		92,261
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(54,834)		(61,071)
<b>PROVISIONS FOR LIABILITIES</b>	9		<u>(18,687)</u>		<u>(10,494)</u>
<b>NET ASSETS</b>			<u>95,404</u>		<u>20,696</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		100		100
Retained earnings			<u>95,304</u>		<u>20,596</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>95,404</u>		<u>20,696</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued  
31 March 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29 June 2022 and were signed on its behalf by:

Mr M L Moulder - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2022

**1. STATUTORY INFORMATION**

APM Fire And Security Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 33% on cost and 20% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

2. **ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 18 (2021 - 15) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2021	39,225	105,503	13,839
Additions	-	366	266
Disposals	-	(13,079)	-
At 31 March 2022	<u>39,225</u>	<u>92,790</u>	<u>14,105</u>
<b>DEPRECIATION</b>			
At 1 April 2021	11,767	78,719	12,852
Charge for year	3,923	9,475	652
Eliminated on disposal	-	(12,835)	-
At 31 March 2022	<u>15,690</u>	<u>75,359</u>	<u>13,504</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>23,535</u>	<u>17,431</u>	<u>601</u>
At 31 March 2021	<u>27,458</u>	<u>26,784</u>	<u>987</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

4. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	-	10,078	168,645
Additions	44,870	-	45,502
Disposals	-	-	(13,079)
At 31 March 2022	<u>44,870</u>	<u>10,078</u>	<u>201,068</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	10,078	113,416
Charge for year	1,496	-	15,546
Eliminated on disposal	-	-	(12,835)
At 31 March 2022	<u>1,496</u>	<u>10,078</u>	<u>116,127</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>43,374</u>	<u>-</u>	<u>84,941</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>55,229</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2021	14,250	-	14,250
Additions	-	22,375	22,375
At 31 March 2022	<u>14,250</u>	<u>22,375</u>	<u>36,625</u>
<b>DEPRECIATION</b>			
At 1 April 2021	2,375	-	2,375
Charge for year	2,850	746	3,596
At 31 March 2022	<u>5,225</u>	<u>746</u>	<u>5,971</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>9,025</u>	<u>21,629</u>	<u>30,654</u>
At 31 March 2021	<u>11,875</u>	<u>-</u>	<u>11,875</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	278,755	195,637
Tax	-	1,274
Prepayments	17,137	14,348
	<u>295,892</u>	<u>211,259</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 8)	18,133	7,470
Hire purchase contracts	2,197	1,700
Trade creditors	121,302	40,773
Tax	9,152	7,689
Social security and other taxes	12,455	27,224
VAT	12,214	78,376
Other creditors	6,004	7,458
Directors' current accounts	123,782	100,582
Accrued expenses	1,335	49,926
	<u>306,574</u>	<u>321,198</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans (see note 8)	35,317	56,679
Hire purchase contracts	19,517	4,392
	<u>54,834</u>	<u>61,071</u>

8. **LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year or on demand:		
Bank loans	<u>18,133</u>	<u>7,470</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>11,823</u>	<u>7,470</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. **LOANS - continued**

	31.3.22	31.3.21
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>23,494</u>	<u>49,209</u>

9. **PROVISIONS FOR LIABILITIES**

	31.3.22	31.3.21
	£	£
Deferred tax	<u>18,687</u>	<u>10,494</u>

	Deferred tax
	£
Balance at 1 April 2021	10,494
Provided during year	<u>8,193</u>
Balance at 31 March 2022	<u>18,687</u>

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:  
Number: Class:

	Nominal value:	31.3.22	31.3.21
		£	£
50 A Ordinary	£1	50	50
45 B Ordinary	£1	45	45
5 C Ordinary	£1	<u>5</u>	<u>5</u>
		<u>100</u>	<u>100</u>

11. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	31.3.22	31.3.21
	£	£
<b>Mr A P Moulder</b>		
Balance outstanding at start of year	(100,582)	(123,702)
Amounts advanced	-	23,120
Amounts repaid	(23,200)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(123,782)</u>	<u>(100,582)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

The balance on the outstanding loan from Mr A P Moulder, included within other creditors, is interest free and has no specified repayment terms.

**12. ULTIMATE CONTROLLING PARTY**

The ultimate control of the company resides with the directors Mr A P Moulder and Mr M L Moulder

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.