REGISTERED NUMBER: 09656350 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 June 2020

for

A P Landragin Limited

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for the Year Ended 30 June 2020

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A P Landragin Limited

Company Information
for the Year Ended 30 June 2020

DIRECTOR:	R Miller
REGISTERED OFFICE:	3rd Floor Scottish Mutual House 27/29 North Street Hornchurch Essex RM11 1RS
REGISTERED NUMBER:	09656350 (England and Wales)
ACCOUNTANTS:	Bruce Allen LLP Chartered Certified Accountants 3rd Floor Scottish Mutual House 27-29 North Street Hornchurch Essex RM11 1RS

Balance Sheet
30 June 2020

	Notes	30.6.20 £	30.6.20 £	30.6.19 £	30.6.19 £
FIXED ASSETS					
Intangible assets	4		63,000		67,200
Tangible assets	5		15,567		759
			78,567		67,959
CURRENT ASSETS					
Stocks		1,940		2,890	
Debtors	6	21,964		31,483	
Cash at bank and in hand		19,164		2,047	
		43,068		36,420	
CREDITORS					
Amounts falling due within one year	7	75,854		79,610	
NET CURRENT LIABILITIES			(32,786)		(43,190)
TOTAL ASSETS LESS CURRENT LIABILITIES			45,781		24,769
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			45,681		24,669
SHAREHOLDERS' FUNDS			45,781		24,769

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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Balance Sheet - continued
30 June 2020

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 director and authorised for issue on 28 June 2021 and were signed by:

R Miller - Director

Notes to the Financial Statements
for the Year Ended 30 June 2020

1. STATUTORY INFORMATION

A P Landragin 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 25% on reducing balance

Government grants
Government grants received in relation to the COVID 19 assistance is recognised as revenue on the date of receipt.

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

Financial instruments
Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collectable amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received net of direct issue costs.

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2. **ACCOUNTING POLICIES - continued**

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.

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 2 (2019 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 July 2019 and 30 June 2020	84,000
AMORTISATION	
At 1 July 2019	16,800
Charge for year	4,200
At 30 June 2020	21,000
NET BOOK VALUE	
At 30 June 2020	63,000
At 30 June 2019	67,200

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5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2019	2,000
Additions	20,997
Disposals	(1,000)
At 30 June 2020	21,997
DEPRECIATION	
At 1 July 2019	1,241
Charge for year	5,189
At 30 June 2020	6,430
NET BOOK VALUE	
At 30 June 2020	15,567
At 30 June 2019	759

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20 £	30.6.19 £
Trade debtors	13,034	25,983
Other debtors	8,930	5,500
	21,964	31,483

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20 £	30.6.19 £
Bank loans and overdrafts	24,000	6,983
Trade creditors	5,071	17,804
Taxation and social security	5,801	3,663
Other creditors	40,982	51,160
	75,854	79,610