

**AIR PASSENGER SOLICITORS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

AIR PASSENGER SOLICITORS LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

AIR PASSENGER SOLICITORS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2023

Director	N J Davidson
Company Number	12114580 (England and Wales)
Registered Office	Meadow View Faygate Lane Faygate Horsham West Sussex RH12 4SJ United Kingdom
Accountants	TaxSense Accountants Ltd 203 West Street Fareham Hants PO16 0EN

AIR PASSENGER SOLICITORS LIMITED

ACCOUNTANTS' REPORT

Accountants' report to the director of Air Passenger Solicitors Limited on the preparation of the unaudited statutory accounts for the year ended 31 October 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Air Passenger Solicitors Limited for the year ended 31 October 2023 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Air Passenger Solicitors Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Air Passenger Solicitors Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Air Passenger Solicitors Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Air Passenger Solicitors Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Air Passenger Solicitors Limited. You consider that Air Passenger Solicitors 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 accounts of Air Passenger Solicitors 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 accounts.

TaxSense Accountants Ltd

203 West Street
Fareham
Hants
PO16 0EN

23 December 2023

AIR PASSENGER SOLICITORS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	<u>4</u>	7,200	8,400
Tangible assets	<u>5</u>	8,248	9,490
		<u>15,448</u>	<u>17,890</u>
Current assets			
Debtors	<u>6</u>	228	-
Cash at bank and in hand		9,800	8,168
		<u>10,028</u>	<u>8,168</u>
Creditors: amounts falling due within one year	<u>7</u>	(30,876)	(37,278)
Net current liabilities		<u>(20,848)</u>	<u>(29,110)</u>
Net liabilities		<u>(5,400)</u>	<u>(11,220)</u>
Capital and reserves			
Called up share capital	<u>8</u>	100	100
Profit and loss account		(5,500)	(11,320)
Shareholders' funds		<u>(5,400)</u>	<u>(11,220)</u>

For the year ending 31 October 2023 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 23 December 2023 and were signed on its behalf by

N J Davidson
Director

Company Registration No. 12114580

AIR PASSENGER SOLICITORS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

1 Statutory information

Air Passenger Solicitors Limited is a private company, limited by shares, registered in England and Wales, registration number 12114580. The registered office is Meadow View Faygate Lane, Faygate, Horsham, West Sussex, RH12 4SJ, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% reducing balance
Computer equipment	25% reducing balance

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Goodwill 10% on cost

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 November 2022	12,000
At 31 October 2023	12,000
Amortisation	
At 1 November 2022	3,600
Charge for the year	1,200
At 31 October 2023	4,800
Net book value	
At 31 October 2023	7,200
At 31 October 2022	8,400

AIR PASSENGER SOLICITORS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

5 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 November 2022	15,080	-	15,080
Additions	-	1,319	1,319
At 31 October 2023	15,080	1,319	16,399
Depreciation			
At 1 November 2022	5,590	-	5,590
Charge for the year	2,373	188	2,561
At 31 October 2023	7,963	188	8,151
Net book value			
At 31 October 2023	7,117	1,131	8,248
At 31 October 2022	9,490	-	9,490

6 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
VAT	228	-

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT	-	1,964
Taxes and social security	267	282
Other creditors	22,003	34,740
Loans from directors	8,082	-
Accruals	524	292
	30,876	37,278

8 Share capital

	2023	2022
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

9 Loans to directors

	Brought Forward	Advance/ credit	Repaid	Carried Forward
	£	£	£	£
N J Davidson				
Director Loan Account	-	(8,082)	-	(8,082)
	-	(8,082)	-	(8,082)

10 Average number of employees

During the year the average number of employees was 1 (2022: 1).

