

REGISTERED NUMBER: 08642638 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

FOR

APT HEALTH AND SAFETY TRAINING SOLUTIONS

LTD

APT HEALTH AND SAFETY TRAINING SOLUTIONS
LTD (REGISTERED NUMBER: 08642638)

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FOR THE YEAR ENDED 31 AUGUST 2017

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APT HEALTH AND SAFETY TRAINING SOLUTIONS
LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2017

DIRECTORS:

G G G Jones
B Wilson

REGISTERED OFFICE:

Wood House
Etruria Road
Hanley
Stoke On Trent
Staffordshire
ST1 5NQ

REGISTERED NUMBER:

08642638 (England and Wales)

ACCOUNTANTS:

Barringtons Limited
Chartered Accountants
570-572 Etruria
Road, Basford
Newcastle
Staffordshire
ST5 0SU

APT HEALTH AND SAFETY TRAINING SOLUTIONS
LTD (REGISTERED NUMBER: 08642638)

BALANCE SHEET
31 AUGUST 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		4,903		3,463
CURRENT ASSETS					
Debtors	5	267,571		93,756	
Cash at bank and in hand		<u>560</u>		<u>61,112</u>	
		268,131		154,868	
CREDITORS					
Amounts falling due within one year	6	<u>201,247</u>		<u>112,386</u>	
NET CURRENT ASSETS			<u>66,884</u>		<u>42,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			71,787		45,945
PROVISIONS FOR LIABILITIES			<u>981</u>		<u>692</u>
NET ASSETS			<u>70,806</u>		<u>45,253</u>
CAPITAL AND RESERVES					
Called up share capital			90		90
Capital redemption reserve			10		10
Retained earnings			<u>70,706</u>		<u>45,153</u>
SHAREHOLDERS' FUNDS			<u>70,806</u>		<u>45,253</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

APT HEALTH AND SAFETY TRAINING SOLUTIONS
LTD (REGISTERED NUMBER: 08642638)

BALANCE SHEET - continued
31 AUGUST 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 29 January 2018 and were signed on its behalf by:

G G G Jones - Director

B Wilson - Director

The notes form part of these financial statements

APT HEALTH AND SAFETY TRAINING SOLUTIONS
LTD (REGISTERED NUMBER: 08642638)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017

1. STATUTORY INFORMATION

Apt Health And Safety Training Solutions Ltd 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.
Plant and machinery etc - 33% on cost

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.

Hire purchase and leasing commitments

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11.

APT HEALTH AND SAFETY TRAINING SOLUTIONS
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2016	17,513
Additions	<u>5,711</u>
At 31 August 2017	<u>23,224</u>
DEPRECIATION	
At 1 September 2016	14,050
Charge for year	<u>4,271</u>
At 31 August 2017	<u>18,321</u>
NET BOOK VALUE	
At 31 August 2017	<u>4,903</u>
At 31 August 2016	<u>3,463</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	179,744	79,492
Other debtors	<u>87,827</u>	<u>14,264</u>
	<u>267,571</u>	<u>93,756</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	1,858	-
Trade creditors	31,879	21,001
Taxation and social security	50,593	57,983
Other creditors	<u>116,917</u>	<u>33,402</u>
	<u>201,247</u>	<u>112,386</u>

7. SECURED DEBTS

The following secured debts are included within creditors:

	2017	2016
	£	£
Factored debts	<u>80,120</u>	<u>24,043</u>

Security is held by Bibby Financial Services Limited (As Security Trustee) via a debenture dated the 15th May 2014 incorporating a fixed and floating charge over the assets of the company.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2017

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2017 and 31 August 2016:

	2017 £	2016 £
B Wilson		
Balance outstanding at start of year	(530)	8,245
Amounts advanced	26,915	56,374
Amounts repaid	-	(65,149)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>26,385</u>	<u>(530)</u>
G G G Jones		
Balance outstanding at start of year	5,497	10,874
Amounts advanced	34,966	56,593
Amounts repaid	(1,774)	(61,970)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>38,689</u>	<u>5,497</u>

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.