

Unaudited Financial Statements
for the Year Ended 31 October 2022
for
Apposite Knowledge Development and
Training Ltd

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for the Year Ended 31 October 2022**

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DIRECTOR: T B Masaun

REGISTERED OFFICE: 89 Sandringham Avenue
Willenhall
Wolverhampton
West Midlands
WV12 5TG

REGISTERED NUMBER: 10993973 (England and Wales)

ACCOUNTANTS: Crowther Jordan Limited
Chartered Accountants
39 High Street
Wednesfield
Wolverhampton
West Midlands
WV11 1ST

**Balance Sheet
31 October 2022**

	Notes	31.10.22 £	31.10.21 £
FIXED ASSETS			
Tangible assets	4	1,176	1,769
CURRENT ASSETS			
Debtors	5	15,456	2,193
Cash at bank and in hand		<u>22,223</u>	<u>2,996</u>
		37,679	5,189
CREDITORS			
Amounts falling due within one year	6	<u>(9,476)</u>	<u>(5,569)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>28,203</u>	<u>(380)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,379</u>	<u>1,389</u>
CREDITORS			
Amounts falling due after more than one year	7	<u>-</u>	<u>(6,517)</u>
NET ASSETS/(LIABILITIES)		<u>29,379</u>	<u>(5,128)</u>
CAPITAL AND RESERVES			
Called up share capital	8	1,000	1,000
Retained earnings		<u>28,379</u>	<u>(6,128)</u>
SHAREHOLDERS' FUNDS		<u>29,379</u>	<u>(5,128)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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.

**Balance Sheet - continued
31 October 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved and authorised for issue by the director and authorised for issue on 14 July 2023 and were signed by:

T B Masaun - Director

**Notes to the Financial Statements
for the Year Ended 31 October 2022**

1. STATUTORY INFORMATION

Apposite Knowledge Development and Training 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 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.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

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

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 November 2021 and 31 October 2022	<u>3,953</u>
DEPRECIATION	
At 1 November 2021	2,184
Charge for year	<u>593</u>
At 31 October 2022	<u>2,777</u>
NET BOOK VALUE	
At 31 October 2022	<u>1,176</u>
At 31 October 2021	<u>1,769</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Trade debtors	<u>15,456</u>	<u>2,193</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Bank loans and overdrafts	-	1,700
Taxation and social security	7,637	-
Other creditors	<u>1,839</u>	<u>3,869</u>
	<u>9,476</u>	<u>5,569</u>

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

	31.10.22	31.10.21
	£	£
Bank loans	<u>-</u>	<u>6,517</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.10.22	31.10.21
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Apposite Knowledge Development and
Training Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Apposite Knowledge Development and Training Ltd for the year ended 31 October 2022 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Apposite Knowledge Development and Training Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Apposite Knowledge Development and Training Ltd and state those matters that we have agreed to state to the director of Apposite Knowledge Development and Training Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Apposite Knowledge Development and Training Ltd and its director for our work or for this report.

It is your duty to ensure that Apposite Knowledge Development and Training Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Apposite Knowledge Development and Training Ltd. You consider that Apposite Knowledge Development and Training Ltd 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 financial statements of Apposite Knowledge Development and Training Ltd. 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 financial statements.

Crowther Jordan Limited
Chartered Accountants
39 High Street
Wednesfield
Wolverhampton
West Midlands
WV11 1ST

14 July 2023

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.