

**Unaudited Financial Statements for the Year Ended 31 March 2022**

**for**

**APT Consultants Limited**

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**for the Year Ended 31 March 2022**

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**APT Consultants Limited**  
**Company Information**  
**for the Year Ended 31 March 2022**

**DIRECTOR:** Dr M Allison

**REGISTERED OFFICE:** Church Cottage  
Kirklington  
North Yorkshire  
DL8 2NG

**REGISTERED NUMBER:** 08708533 (England and Wales)

**ACCOUNTANTS:** JBC Accountants Limited  
Chartered Accountants  
3B Lockheed Court  
Preston Farm  
Stockton on Tees  
TS18 3SH

**APT Consultants Limited (Registered number: 08708533)**

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		523		722
<b>CURRENT ASSETS</b>					
Debtors	5	3,720		2,810	
Cash at bank		<u>12,720</u>		<u>10,746</u>	
		16,440		13,556	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>6,430</u>		<u>8,210</u>	
<b>NET CURRENT ASSETS</b>			<u>10,010</u>		<u>5,346</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			10,533		6,068
<b>PROVISIONS FOR LIABILITIES</b>			<u>99</u>		<u>110</u>
<b>NET ASSETS</b>			<u>10,434</u>		<u>5,958</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>10,334</u>		<u>5,858</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,434</u>		<u>5,958</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 director acknowledges her 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.

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 December 2022 and were signed by:

Dr M Allison - Director

The notes form part of these financial statements

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

1. **STATUTORY INFORMATION**

APT Consultants 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.

Plant and machinery etc - 25% on cost and 15% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the profit and loss account.

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

Current and deferred 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.

3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>3,167</u>
<b>DEPRECIATION</b>	
At 1 April 2021	2,445
Charge for year	<u>199</u>
At 31 March 2022	<u>2,644</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>523</u>
At 31 March 2021	<u>722</u>

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

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022	2021
		£	£
	Trade debtors	<u>3,720</u>	<u>2,810</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022	2021
		£	£
	Taxation and social security	5,303	3,834
	Other creditors	<u>1,127</u>	<u>4,376</u>
		<u>6,430</u>	<u>8,210</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.