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Registration number 02661751

Armourpost Ltd

Abbreviated accounts

for the year ended 31st August 2016

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Armourpost Ltd

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Armourpost Ltd

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of Armourpost Ltd
for the year ended 31st August 2016**

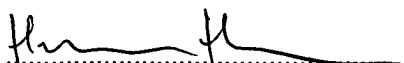
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Armourpost Ltd for the year ended 31st August 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/regulations.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Armourpost Ltd and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Armourpost Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Armourpost Ltd 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 Armourpost Ltd. You consider that Armourpost 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 accounts of Armourpost 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 accounts.



Harrison Hutchinson Ltd

Chartered Accountants

246 Park View

Whitley Bay

Tyne and Wear

NE26 3QX

27 FEB 2017

Armourpost Ltd

**Abbreviated balance sheet
as at 31st August 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		55,021		72,851
Current assets					
Stocks		21,504		37,647	
Debtors		629,931		670,421	
Cash at bank and in hand		239,734		70,747	
		<u>891,169</u>		<u>778,815</u>	
Creditors: amounts falling due within one year		<u>(311,668)</u>		<u>(224,109)</u>	
Net current assets			<u>579,501</u>		<u>554,706</u>
Total assets less current liabilities			634,522		627,557
Provisions for liabilities			(7,188)		(7,000)
Accruals and deferred income			<u>(9,748)</u>		<u>(10,048)</u>
Net assets			<u>617,586</u>		<u>610,509</u>
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			<u>617,386</u>		<u>610,309</u>
Shareholders' funds			<u>617,586</u>		<u>610,509</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

Armourpost Ltd

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31st August 2016**

For the year ended 31st August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 16th February 2017, and are signed on their behalf by:



Geoff Young
Director

Registration number 02661751

The notes on pages 4 to 6 form an integral part of these financial statements.

Armourpost Ltd

Notes to the abbreviated financial statements for the year ended 31st August 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax and retentions, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Other tangible assets	-	15% and 25% on reducing balance

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Armourpost Ltd

Notes to the abbreviated financial statements for the year ended 31st August 2016

..... continued

1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.8. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Armourpost Ltd

Notes to the abbreviated financial statements for the year ended 31st August 2016

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2. Fixed assets	Tangible fixed assets £
Cost	
At 1st September 2015	260,128
Additions	875
At 31st August 2016	<u>261,003</u>
Depreciation	
At 1st September 2015	187,277
Charge for year	18,705
At 31st August 2016	<u>205,982</u>
Net book values	
At 31st August 2016	<u>55,021</u>
At 31st August 2015	<u>72,851</u>

3. Share capital	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
100 Income shares of £1 each	100	100
	<u>200</u>	<u>200</u>
Equity Shares		
100 Ordinary shares of £1 each	100	100
100 Income shares of £1 each	100	100
	<u>200</u>	<u>200</u>