



Registered Number: 04518598
England and Wales

Unaudited Financial Statements
for the year ended 31 October 2021
for
A P CLARKE LTD

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Company Information
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Director	A P Clarke
Registered Number	04518598
Registered Office	Sace House Main Road, Lower Hacheston Woodbridge IP13 0AB
Accountants	Quove Accounting Ltd The Vision Centre 5 Eastern Way Bury St Edmunds IP32 7AB

A P CLARKE LTD
Director's Report
For the year ended 31 October 2021

The directors present their annual report and the financial statements for the year ended 31 October 2021

Principal activities

The principal activity of the company during the financial year was that of builders.

The director who served the company throughout the year was as follows:

A P Clarke

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.

A P Clarke
Director

Date approved: 08 February 2022

A P CLARKE LTD
Statement of Financial Position
As at 31 October 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	3	37,321	49,761
		37,321	49,761
Current assets			
Stocks	4	70,000	10,000
Debtors	5	19,563	77,732
Cash at bank and in hand		57,399	74,776
		146,962	162,508
Creditors: amount falling due within one year	6	(136,342)	(145,710)
Net current assets		10,620	16,798
Total assets less current liabilities		47,941	66,559
Creditors: amount falling due after more than one year	7	(45,866)	(66,220)
Net assets		2,075	339
Capital and reserves			
Called up share capital		7	7
Profit and loss account		2,068	332
Shareholder's funds		2,075	339

For the year ended 31 October 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 08 February 2022 and were signed by:

A P Clarke
Director

A P CLARKE LTD
Notes to the Financial Statements
For the year ended 31 October 2021

General Information

A P Clarke Ltd is a private company, limited by shares, registered in England and Wales, registration number 04518598, registration address Sace House, Main Road, Lower Hacheston, Woodbridge, IP13 0AB.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

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

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 6 (2020 : 6).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Total
	£	£	£
At 01 November 2020	26,035	119,779	145,814
Additions	-	-	-
Disposals	-	-	-
At 31 October 2021	26,035	119,779	145,814
Depreciation			
At 01 November 2020	20,688	75,365	96,053
Charge for year	1,337	11,103	12,440
On disposals	-	-	-
At 31 October 2021	22,025	86,468	108,493
Net book values			
Closing balance as at 31 October 2021	4,010	33,311	37,321
Opening balance as at 01 November 2020	5,347	44,414	49,761

The net book value of Motor Vehicles includes £33,311(2020 £44,414) in respect of assets leased under finance leases or hire purchase contracts.

4. Stocks

	2021	2020
	£	£
Work in Progress	70,000	10,000
	70,000	10,000

5. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade Debtors	11,052	60,375
Other Debtors	8,511	5,270
VAT	-	12,087
	19,563	77,732

6. Creditors: amount falling due within one year

	2021 £	2020 £
Trade Creditors	93,960	102,447
Bank Loans & Overdrafts	12,000	-
Corporation Tax	12,943	5,236
PAYE & Social Security	6,736	20,393
Accrued Expenses	1,250	1,250
Obligations under HP/Financial Leases	4,220	16,384
VAT	5,233	-
	136,342	145,710

7. Creditors: amount falling due after more than one year

	2021 £	2020 £
Bank Loans & Overdrafts	45,866	62,000
Obligations Under HP/Financial Leases	-	4,220
	45,866	66,220

8. Related parties

During the year the company entered into the following transactions with related parties:

	Transaction value - income/(expenses)		Balance owed by/(owed to)	
	2021 £	2020 £	2021 £	2020 £
A P Clarke	-	-	8,511	5,270

At the end of the year the director owed money to the company as above.

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.