

# Assessments & Forensic Placements Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 March 2017

E J Business Consultants Limited  
The Rectory  
Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

# Assessments & Forensic Placements Ltd

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# **Assessments & Forensic Placements Ltd**

## **Company Information**

<b>Director</b>	Mr William Jackson
<b>Company secretary</b>	Ms Catherine Winchester
<b>Registered office</b>	11 Belle Vue Road Henley on Thames Oxon RG9 1JQ
<b>Accountants</b>	E J Business Consultants Limited The Rectory Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Assessments & Forensic Placements Ltd  
for the Year Ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Assessments & Forensic Placements Ltd for the year ended 31 March 2017 as set out on pages 3 to 6 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 at <http://www.icacw.com/cn/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Assessments & Forensic Placements Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Assessments & Forensic Placements Ltd and state those matters that we have agreed to state to the Board of Directors of Assessments & Forensic Placements Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Assessments & Forensic Placements Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Assessments & Forensic Placements 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 Assessments & Forensic Placements Ltd. You consider that Assessments & Forensic Placements 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 Assessments & Forensic Placements 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.

.....  
E J Business Consultants Limited  
The Rectory  
Toomers Wharf  
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Newbury  
Berkshire  
RG14 1DY

19 December 2017

# Assessments & Forensic Placements Ltd

(Registration number: 04603156)

## Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
<b>Current assets</b>			
Stocks		3,750	5,000
Debtors		56,272	61,739
Cash at bank and in hand		304	5,354
		<u>60,326</u>	<u>72,093</u>
<b>Creditors:</b> Amounts falling due within one year		<u>(60,161)</u>	<u>(79,917)</u>
<b>Net assets/(liabilities)</b>		<u>165</u>	<u>(7,824)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>65</u>	<u>(7,924)</u>
<b>Total equity</b>		<u>165</u>	<u>(7,824)</u>

For the financial year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account and Directors' Report has been taken.

Approved and authorised by the director on 19 December 2017

.....  
Mr William Jackson

Director

The notes on pages 4 to 6 form an integral part of these financial statements.  
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# Assessments & Forensic Placements Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% straight line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

## **Assessments & Forensic Placements Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **Share based payments**

The company operates an equity-settled, share-based compensation plan, under which the entity receives services from employees as consideration for equity instruments (options) of the entity. The fair value of the employee services received is measured by reference to the estimated fair value at the grant date of equity instruments granted and is recognised as an expense over the vesting period. The estimated fair value of the option granted is calculated using the Black Scholes option pricing model. The total amount expensed is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied.

The proceeds received net of any directly attributable transaction costs are credited to share capital (nominal value) and share premium when the options are exercised.

## **2 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 4 (2016 - 4).

## Assessments & Forensic Placements Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 3 Tangible assets

	Furniture, fittings and equipment £	Other property, plant and equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2016	9,471	8,353	17,824
At 31 March 2017	9,471	8,353	17,824
<b>Depreciation</b>			
At 1 April 2016	9,471	8,353	17,824
At 31 March 2017	9,471	8,353	17,824
<b>Carrying amount</b>			
At 31 March 2017	-	-	-

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.