

A Proctor Groundworks Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Thorntons
Chartered Certified Accountants
176-178 PONTEFRACT ROAD
CUDWORTH
BARNSELY
SOUTH YORKSHIRE
S72 8BE

A Proctor Groundworks Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
A Proctor Groundworks Limited
for the Year Ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Proctor Groundworks Limited for the year ended 31 December 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of A Proctor Groundworks Limited, as a body, in accordance with the terms of our engagement letter dated 25 May 2007. Our work has been undertaken solely to prepare for your approval the accounts of A Proctor Groundworks Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Proctor Groundworks Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A Proctor Groundworks Limited 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 A Proctor Groundworks Limited. You consider that A Proctor Groundworks Limited 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 A Proctor Groundworks Limited. 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.

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Thorntons
Chartered Certified Accountants
176-178 PONTEFRAC T ROAD
CUDWORTH
BARN SLEY
SOUTH YORKSHIRE
S72 8BE
19 May 2016

A Proctor Groundworks Limited
(Registration number: 05259212)
Abbreviated Balance Sheet at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		20,000	25,000
Tangible fixed assets		<u>25,755</u>	<u>53,046</u>
		<u>45,755</u>	<u>78,046</u>
Current assets			
Debtors		8,958	4,367
Cash at bank and in hand		<u>27,805</u>	<u>61,448</u>
		36,763	65,815
Creditors: Amounts falling due within one year		<u>(26,434)</u>	<u>(54,129)</u>
Net current assets		<u>10,329</u>	<u>11,686</u>
Total assets less current liabilities		56,084	89,732
Creditors: Amounts falling due after more than one year		<u>(18,261)</u>	<u>(31,956)</u>
Net assets		<u><u>37,823</u></u>	<u><u>57,776</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>37,723</u>	<u>57,676</u>
Shareholders' funds		<u><u>37,823</u></u>	<u><u>57,776</u></u>

For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 19 May 2016

The notes on pages 4 to 5 form an integral part of these financial statements.

A Proctor Groundworks Limited
(Registration number: 05259212)
Abbreviated Balance Sheet at 31 December 2015
..... continued

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Mr Andy Proctor
Director

The notes on pages 4 to 5 form an integral part of these financial statements.
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A Proctor Groundworks Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

To be amortised over its useful economic life.

Asset class	Amortisation method and rate
Goodwill	Straight line over 10 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	Straight line 15%
Motor vehicles	Straight line 25%

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

A Proctor Groundworks Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 January 2015	50,000	119,911	169,911
Additions	-	267	267
Disposals	-	(23,500)	(23,500)
At 31 December 2015	<u>50,000</u>	<u>96,678</u>	<u>146,678</u>
Depreciation			
At 1 January 2015	25,000	66,865	91,865
Charge for the year	5,000	20,783	25,783
Eliminated on disposals	-	(16,725)	(16,725)
At 31 December 2015	<u>30,000</u>	<u>70,923</u>	<u>100,923</u>
Net book value			
At 31 December 2015	<u>20,000</u>	<u>25,755</u>	<u>45,755</u>
At 31 December 2014	<u>25,000</u>	<u>53,046</u>	<u>78,046</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</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.