APS Legal & Associates Limited

Directors' report and financial statements

Registered number 05627636

31 December 2017

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Company information

Directors	KE Davy SC Turvey R Ardron NM Stevens T Maxfield SR Musson EL Hancock
Secretary	SC Turvey
Registered office	The John Smith's Stadium Stadium Way Huddersfield HD1 6PG
Registered number	05627636 (England and Wales)
Auditor	KPMG LLP 1 Sovereign Square Sovereign Street, Leeds LS1 4DA

Directors' report

The directors present their report together with the financial statements for the year ended 31 December 2017.

Principal activities and business review

The principal activity of the company in the year under review was that of providing estate planning, will writing and probate services. The results for the year are summarised on page 6.

Directors

The directors of the company during the year and up to the date of signing this report were :

KE Davy
SC Turvey
R Ardron
NM Stevens
T Maxfield
SR Musson
EL Hancock

Dividends

The directors do not recommend payment of a dividend.

Disclosure of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

In accordance with section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG LLP will continue in office.

By order of the board

NM Stevens
Director

The John Smith's Stadium
Stadium Way
Huddersfield
HD1 6PG
28 September 2018

Statement of directors' responsibilities in respect of the Directors' report and the financial statements

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 Reduced Disclosure Framework.

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 of 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 judgments and 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
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative to do so.

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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

KPMG LLP
1 Sovereign Square
Sovereign Street
Leeds
LS1 4DA
United Kingdom

Independent auditor's report to the members of APS Legal & Associates Limited

Opinion

We have audited the financial statements of APS Legal & Associates Limited ("the company") for the year ended 31 December 2017 which comprise the Profit and loss account and other comprehensive income, the Balance sheet and the Statement of changes in equity and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 *Reduced Disclosure Framework*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

Directors' report

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Independent auditor's report to the members of APS Legal & Associates Limited *(continued)*

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

Directors' responsibilities

As explained more fully in their statement set out on page3, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Iain Beaumont (Senior Statutory Auditor)
For and on behalf of
KPMG LLP
Statutory Auditor
Chartered Accountants
1 Sovereign Square
Sovereign Street
Leeds
LS1 4DA

28 September 2018

Profit and loss account and other comprehensive income
for the year ended 31 December 2017

	Note	**31 December 2017**	31 December 2016
Turnover		**1,305,601**	1,099,226
Administrative expenses		**(1,262,871)**	(1,290,115)
Operating profit / (loss)	*2-3*	**42,730**	(190,889)
Interest receivable and similar income		**56,757**	37,812
Interest payable and similar charges		**-**	-
Profit /(loss) on ordinary activities before taxation		**99,487**	(153,077)
Tax on loss on ordinary activities	*4*	**-**	(500)
Profit / (loss) for the financial period		**99,487**	(153,577)

There are no items to be included in Other Comprehensive Income in the current or preceding year.

The notes on pages 9 to 17 form part of these financial statements.

Balance sheet
at 31 December 2017

	Note	31 December 2017 £	31 December 2017 £	31 December 2016 £	31 December 2016 £
Fixed assets					
Tangible assets	5		-		-
Investments	6		-		-
			-		-
Current assets					
Debtors	7	**262,199**		360,862	
Cash and cash equivalents		**405,692**		203,330	
		667,891		564,192	
Creditors: amounts falling due within one year	8	**(579,562)**		(575,350)	
Net current assets/(liabilities)			**88,329**		(11,158)
Total assets less current liabilities			**88,329**		(11,158)
Net assets/(liabilities)			**88,329**		(11,158)
Capital and reserves					
Called up share capital	10		**16,000**		16,000
Share premium			**172,981**		172,981
Profit and loss account			**(100,652)**		(200,139)
Shareholders' funds/(deficit)			**88,329**		(11,158)

These financial statements were approved by the board of directors on 28 September 2018 and were signed on its behalf by:

NM Stevens
Director

Company registered number: 05627636

The notes on pages 9 to 17 form part of these financial statements.

Statement of changes in equity
for the year ended 31 December 2017

	Called up share capital £	Share premium £	Profit and loss account £	Total equity £
Balance at 1 January 2016	16,000	172,981	(46,562)	142,419
Total comprehensive income for the period				
Loss for the period	-	-	(153,577)	(153,577)
Total comprehensive income for the period	-	-	(153,577)	(153,577)
Transactions with owners, recorded directly in equity				
Dividends paid	-	-	-	-
Total contributions by and distributions to owners	-	-	-	-
Balance at 31 December 2016	16,000	172,981	(200,139)	(11,158)
Balance at 1 January 2017	16,000	172,981	(200,139)	(11,158)
Total comprehensive income for the period				
Profit for the period	-	-	99,487	99,487
Total comprehensive income for the period	-	-	99,487	99,487
Transactions with owners, recorded directly in equity				
Dividends paid	-	-	-	-
Total contributions by and distributions to owners	-	-	-	-
Balance at 31 December 2017	**16,000**	**172,981**	**(100,652)**	**88,329**

The notes on pages 9 to 17 form part of these financial statements.

Notes
(forming part of the financial statements)

1 Accounting policies

APS Legal & Associates Limited (the "Company") is a company limited by shares and incorporated and domiciled in the UK. The address of its principal place of business is The Worksop Turbine, Shireoaks Triangle Business Park, Coach Close, Worksop, Nottinghamshire, S81 8AP.

These financial statements were prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* applicable in the UK and Republic of Ireland (*"FRS 101"*) as issued in August 2014. The amendments to FRS 101 issued in July 2016 and effective immediately have been applied. The presentation currency of these financial statements is sterling.

The Company's ultimate parent undertaking, The Simply Biz Group plc (formerly The Simply Biz Group Limited) includes the Company in its consolidated financial statements. The consolidated financial statements of The Simply Biz Group plc are available to the public and may be obtained from The John Smith's Stadium, Stadium Way, Huddersfield, HD1 6PG. In these financial statements, the company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 101 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to end of the period;
- Cash Flow Statement and related notes;
- Key Management Personnel compensation;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs; and
- Certain disclosures required by IFRS 13 *Fair Value Measurement* and the disclosures required by IFRS 7 *Financial Instrument Disclosures*.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

1.2 Going concern

The Company has net current assets of £88,329 at 31 December 2017.

The Company meets its day-to-day working capital requirements through operating cash flows and bank balances. The Company's forecasts and projections, taking account of reasonable possible changes in trading performance, show that the Company is expected to have a sufficient level of financial resources available through facilities agreed and expected to be agreed when these fall due for renewal.

After considering the above in detail, the directors consider and have concluded that the Company will have adequate resources to continue in operational existence for the foreseeable future. For these reasons they continue to adopt a going concern basis in the preparation of the financial statements.

Notes *(continued)*

1 Accounting policies *(continued)*

1.3 Critical accounting estimates and judgements

The Company makes estimates and assumptions regarding the future. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions.
The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities or to the financial statements in general within the next financial year are discussed below:

- Impairment of trade debtors - The Company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other receivables, management considers factors including the ageing profile of receivables and historical experience.

1.4 Classification of financial instruments issued by the Company

In accordance with FRS 101, financial instruments issued by the Company are treated as equity only to the extent that they meet the following two conditions:

they include no contractual obligations upon the company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the company; and

where the instrument will or may be settled in the company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the company's own equity instruments or is a derivative that will be settled by the company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the company's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

1.5 Basic financial instruments

Trade and other debtors / creditors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of instrument for a similar debt instrument.

Interest-bearing borrowings classified as basic financial instruments

Interest-bearing borrowings are recognised initially at the present value of future payments discounted at a market rate of interest. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method, less any impairment losses.

Investments in ordinary shares

Investments in equity instruments are measured initially at fair value, which is normally the transaction price. Transaction costs are excluded if the investments are subsequently measured at fair value through profit and loss. Subsequent to initial recognition investments that can be measured reliably are measured at fair value with changes recognition in profit or loss. Other investments are measured at cost less impairment in profit or loss.

Notes *(continued)*

1 Accounting policies *(continued)*

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets include investment property whose fair value cannot be measured reliably without undue cost or effort.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

Leases in which the Company assumes substantially all the risks and rewards of ownership of the leased asset are classified as finance leases. All other leases are classified as operating leases. Leased assets acquired by way of finance lease are stated on initial recognition at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, including any incremental costs directly attributable to negotiating and arranging the lease. At initial recognition a finance lease liability is recognised equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments. The present value of the minimum lease payments is calculated using the interest rate implicit in the lease. Lease payments are accounted for as described at 1.8 below.

The company assesses at each reporting date whether tangible fixed assets (including those leased under a finance lease) are impaired.

Depreciation is charged to the profit and loss account on a straight-line basis over the estimated useful lives of each part of an item of tangible fixed assets. Leased assets are depreciated over the shorter of the lease term and their useful lives. Land is not depreciated. The estimated useful lives are as follows:

- fixtures and fittings: 33% straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since last annual reporting date in the pattern by which the company expects to consume an asset's future economic benefits.

1.7 Provisions

A provision is recognised in the balance sheet when the Company has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Where the Company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the company treats the guarantee contract as a contingent liability until such time as it becomes probable that the company will be required to make a payment under the guarantee.

1.8 Turnover

Turnover represents the provision of services to external customers at invoiced amounts less value added tax.

Turnover from the rendering of services is recognised in the period in which the services are provided.

1.9 Expenses

Operating lease

Payments (excluding costs for services and insurance) made under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease unless the payments to the lessor are structured to increase in line with expected general inflation; in which case the payments related to the structured increases are recognised as incurred. Lease incentives received are recognised in profit and loss over the term of the lease as an integral part of the total lease expense.

Notes *(continued)*

1 Accounting policies *(continued)*

1.9 Expenses (continued)

Finance lease

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability using the rate implicit in the lease. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Interest receivable and Interest payable

Interest payable and similar charges include interest payable, finance charges on shares classified as liabilities and finance leases recognised in profit or loss using the effective interest method, unwinding of the discount on provisions, and net foreign exchange losses that are recognised in the profit and loss account (see foreign currency accounting policy).

Other interest receivable and similar income include interest receivable on funds invested and net foreign exchange gains.

Interest income and interest payable are recognised in profit or loss as they accrue, using the effective interest method. Dividend income is recognised in the profit and loss account on the date the company's right to receive payments is established. Foreign currency gains and losses are reported on a net basis.

1.10 Taxation

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on timing differences which arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax is not recognised on permanent differences arising because certain types of income or expense are non-taxable or are disallowable for tax or because certain tax charges or allowances are greater or smaller than the corresponding income or expense.

Deferred tax is measured at the tax rate that is expected to apply to the reversal of the related difference, using tax rates enacted or substantively enacted at the balance sheet date. Deferred tax balances are not discounted.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that is it probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes *(continued)*

2 Profit and loss account information

The company's activities consist solely of the Company's principal activity in the UK.

The operating profit/(loss) is stated after charging:

	31 December 2017	31 December 2016
	£	£
Other operating leases	**36,811**	60,943
Deprecation owned assets	**-**	1,847

Auditor's remuneration is borne by a fellow group company.

3 Staff numbers and costs

There were no employees during the year other than directors. All staff costs, including directors' costs, are paid by the parent company and recharged to the company via management charges. The Company was recharged £44k with respect to Directors' costs.

4 Taxation

Total tax charge recognised in the profit and loss account

	31 December 2017	31 December 2016
	£	£
Current tax		
Current tax on income for the period	**(12,031)**	-
Adjustments in respect of prior periods	**12,031**	-
Total current tax	**-**	-
Deferred tax		
Origination and reversal of timing differences	**-**	500
Change in tax rate	**-**	-
Adjustments in respect of prior periods	**-**	-
Total deferred tax (see note 9)	**-**	500
Total tax charge	**-**	500

Notes *(continued)*

4 Taxation *(continued)*

Reconciliation of effective tax rate

	31 December 2017 £	31 December 2016 £
Profit /(loss) for the year	**99,487**	(153,577)
Total tax charge/(credit)	**-**	500
Profit/(loss) before taxation	**99,487**	(153,077)
Tax using the UK corporation tax rate of 19.25% *(2016: 20.00%)*	**19,151**	(30,615)
Effects of:		
Expenses not deductible for tax purposes	**20**	556
Income not taxable	**-**	(23,000)
Group relief (claimed)/surrendered	**(31,202)**	53,148
Adjsutments in respect of prior periods	**12,031**	-
Deferred tax not recognised	**-**	875
Total tax charge included in the profit or loss	**-**	500

5 Tangible fixed assets

	Fixtures and Fittings £
Cost	
At 31 December 2016 and 31 December 2017	9,707
Depreciation	
At 31 December 2016	9,707
Charge for year	-
At 31 December 2017	9,707
Net book value	
At 31 December 2017	-
At 31 December 2016	-

Notes *(continued)*

6 Investments

	Shares in group undertakings £
Cost	
At 31 December 2016 and 31 December 2017	25,000
Impairment	
At 31 December 2016 and 31 December 2017	25,000
Net book value	
At 31 December 2017	-
At 31 December 2016	-

The company's investments at the balance sheet date in the share capital of companies include the following:

Tansley Wills Limited (registered office: The John Smith's Stadium, Stadium Way, Hudderfield, HD1 6PG)
Nature of business: Dormant

Class of shares	% holding
Ordinary	100.00

Simply Legal & Associates Limited (registered office: The John Smith's Stadium, Stadium Way, Hudderfield, HD1 6PG)

Nature of business: Dormant

Class of shares	% holding
Ordinary	70.00

In April 2017 the Company dissolved Tansley Wills Limited amd Simply Legal & Associates Limited.

7 Debtors

	31 December 2017 £	31 December 2016 £
Trade debtors	**52,496**	38,018
Other debtors	-	115,000
Prepayments and accrued income	**209,703**	207,844
	262,199	360,862

Notes *(continued)*

8 Creditors: amounts falling due within one year

	31 December 2017 £	31 December 2016 £
Trade creditors	**52,441**	22,091
Amounts owed to group undertakings	**245,006**	222,182
Social security and other taxes	**21,995**	38,940
Accruals and deferred income	**260,120**	292,137
	579,562	575,350

9 Deferred tax, assets and liabilities

Deferred tax assets and liabilities are attributable to the following:

	Assets		Liabilities		Net	
	31 December 2017 £	31 December 2016 £	31 December 2017 £	31 December 2016 £	31 December 2017 £	31 December 2016 £
Accelerated capital allowances	**802**	875	-	-	**802**	875
Other short term timing differences	-	-	-	-	-	-
Tax assets / liabilities	**802**	875	-	-	**802**	875

Of the above deferred tax assets £802 *(2016: £875)* has not been recognised due to uncertainty over future recovery.

10 Called up share capital

Allotted, issued and fully paid:

Number	Class:	Nominal value:	31 December 2017 £	31 December 2016 £
15,999	Ordinary A	£1	**15,999**	15,999
1	Ordinary B	£1	**1**	1
			16,000	16,000

Both class of share carry voting rights. There are no restrictions on the distribution of dividends or the repayment of capital on either class of share.

Notes *(continued)*

11 Operating leases

Non-cancellable operating lease rentals are payable as follows:

	Land and buildings		Other operating leases	
	31 December 2017	31 December 2016	**31 December 2017**	31 December 2016
	£	£	**£**	£
Expiring:				
Within one year	**20,096**	3,386	-	-
Between one and five years	**1,767**	-	-	-
In more than five years	-	-	-	-
	21,863	3,386	-	-

12 Contingencies

The company has provided a guarantee against the bank loans of The Simply Biz Group plc, the ultimate parent company. The total amount outstanding at 31 December 2017 amounted to £35,000,000 (2016: £35,000,000).

13 Related party disclosures

The company has taken advantage of the exemption within FRS 101 and therefore not disclosed details of transactions with fellow companies within the group headed by The Simply Biz Group plc.

14 Ultimate parent company

The company's immediate parent undertaking is Simply Biz Limited.

The financial statements contain information about APS Legal & Associates Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 400 of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

The company's ultimate parent undertaking is The Simply Biz Group plc. These are the only consolidated set of financial statements which include the results of the company and are available from the company's registered office.

In the opinion of the directors, the ultimate controlling party is The SimplyBiz Group plc (formerly The SimplyBiz Group Limited).

15 Subsequent events

On 21 March 2018, The SimplyBiz Group Limited re-registered as a Public Limited Company and changed its name to The SimplyBiz Group plc.