

# AssistPPC Group Ltd

Annual Report and Unaudited Financial Statements  
for the Period from 23 December 2022 to 30 September 2023



# **AssistPPC Group Ltd**

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# **AssistPPC Group Ltd**

## **Company Information**

<b>Director</b>	S Drummond
<b>Registered office</b>	1 Grapnells Farm Cottages Wood Lane Heybridge Maldon Essex CM9 4SH
<b>Accountants</b>	Viewpoint Accountants Ltd Saxon House 27 Duke Street Chelmsford Essex CM1 1HT

## **AssistPPC Group Ltd**

### **Director's Report for the Period from 23 December 2022 to 30 September 2023**

The director presents his report and the financial statements for the period from 23 December 2022 to 30 September 2023.

#### **Director of the company**

The director who held office during the period was as follows:

S Drummond (appointed 23 December 2022)

#### **Principal activity**

The principal activity of the company is advertising agencies

#### **Small companies provision statement**

This report has 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.

Approved and authorised by the director on 10 November 2023

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S Drummond

Director

**AssistPPC Group Ltd**  
**(Registration number: 14555473)**  
**Balance Sheet as at 30 September 2023**

	Note	2023 £
<b>Current assets</b>		
Cash at bank and in hand		3,166
<b>Creditors: Amounts falling due within one year</b>	<u>4</u>	<u>(1,339)</u>
<b>Net assets</b>		<u><u>1,827</u></u>
<b>Capital and reserves</b>		
Called up share capital	<u>5</u>	200
Retained earnings		<u>1,627</u>
<b>Shareholders' funds</b>		<u><u>1,827</u></u>

For the financial period ending 30 September 2023 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 period 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.

Approved and authorised by the director on 10 November 2023

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S Drummond  
Director

# **AssistPPC Group Ltd**

## **Notes to the Unaudited Financial Statements for the Period from 23 December 2022 to 30 September 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

1 Grapnells Farm Cottages  
Wood Lane  
Heybridge  
Maldon  
Essex  
CM9 4SH

These financial statements were authorised for issue by the director on 10 November 2023.

### **2 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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **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.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **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.

## **AssistPPC Group Ltd**

### **Notes to the Unaudited Financial Statements for the Period from 23 December 2022 to 30 September 2023**

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **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.

#### **Financial instruments**

##### ***Classification***

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.

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the period, was 0.

## AssistPPC Group Ltd

### Notes to the Unaudited Financial Statements for the Period from 23 December 2022 to 30 September 2023

#### 4 Creditors

##### Creditors: amounts falling due within one year

	Note	2023 £
<b>Due within one year</b>		
Loans and borrowings		150
Taxation and social security		889
Accruals and deferred income		300
		<u>1,339</u>

#### 5 Share capital

##### Allotted, called up and fully paid shares

	2023	
	No.	£
Ordinary A of £1 each	100	100
Ordinary B of £1 each	100	100
	<u>200</u>	<u>200</u>



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