

Unaudited Financial Statements for the Year Ended 30 September 2019

for

APM (FM) Ltd

Contents of the Financial Statements  
for the Year Ended 30 September 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

**DIRECTOR:** M O Woods

**REGISTERED OFFICE:** West Stand  
New Douglas Park  
Cadzow Avenue  
Hamilton  
ML3 0FT

**REGISTERED NUMBER:** SC544386 (Scotland)

**ACCOUNTANTS:** Advantage Accounting (Scotland) Ltd  
11 Somerset Place  
Glasgow  
G3 7JT

Balance Sheet  
30 September 2019

	Notes	30.9.19 £	£	30.9.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		294		-
<b>CURRENT ASSETS</b>					
Stocks		2,350		-	
Debtors	5	70,231		-	
Cash at bank		<u>49,524</u>		<u>10</u>	
		122,105		10	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>109,923</u>		-	
<b>NET CURRENT ASSETS</b>			<u>12,182</u>		<u>10</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>12,476</u>		<u>10</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10		10
Retained earnings			<u>12,466</u>		-
<b>SHAREHOLDERS' FUNDS</b>			<u>12,476</u>		<u>10</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 September 2020 and were signed by:

M O Woods - Director

Notes to the Financial Statements  
for the Year Ended 30 September 2019

1. **STATUTORY INFORMATION**

APM (FM) Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2018 - NIL) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	392
At 30 September 2019	<u>392</u>
<b>DEPRECIATION</b>	
Charge for year	98
At 30 September 2019	<u>98</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>294</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19	30.9.18
	£	£
Trade debtors	<u>70,231</u>	<u>-</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19	30.9.18
	£	£
Trade creditors	64,194	-
Taxation and social security	43,594	-
Other creditors	<u>2,135</u>	<u>-</u>
	<u>109,923</u>	<u>-</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.