

**A & P SERVICES (SURREY) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**A & P Services (Surrey) Limited  
Unaudited Financial Statements  
For The Year Ended 31 July 2023**

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**A & P Services (Surrey) Limited**  
**Balance Sheet**  
**As At 31 July 2023**

Registered number: 05887496

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		9,274		11,469
			9,274		11,469
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	11,000		13,000	
Debtors	<b>6</b>	16,309		15,181	
Cash at bank and in hand		20,988		23,564	
		48,297		51,745	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(37,482 )		(41,327 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			10,815		10,418
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			20,089		21,887
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(1,762 )		(2,179 )
<b>NET ASSETS</b>			18,327		19,708
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		4		4
Profit and Loss Account			18,323		19,704
<b>SHAREHOLDERS' FUNDS</b>			18,327		19,708

**A & P Services (Surrey) Limited**  
**Balance Sheet (continued)**  
**As At 31 July 2023**

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For the year ending 31 July 2023 the company was entitled to exemption from audit 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Andrew Strong

Director

10/10/2023

The notes on pages 3 to 5 form part of these financial statements.

**A & P Services (Surrey) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 July 2023**

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**1. General Information**

A & P Services (Surrey) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05887496. The registered office is 8 Westfield Drive, Bookham, Leatherhead, Surrey, KT23 3NU.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance
Computer Equipment	25% on reducing balance

**2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2.6. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 4 (2022: 4)

**A & P Services (Surrey) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2023**

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 August 2022	47,536	67,931	8,937	124,404
Additions	1,000	-	-	1,000
Disposals	-	(7,396 )	-	(7,396 )
As at 31 July 2023	48,536	60,535	8,937	118,008
<b>Depreciation</b>				
As at 1 August 2022	43,883	60,767	8,285	112,935
Provided during the period	1,163	1,765	163	3,091
Disposals	-	(7,292 )	-	(7,292 )
As at 31 July 2023	45,046	55,240	8,448	108,734
<b>Net Book Value</b>				
As at 31 July 2023	3,490	5,295	489	9,274
As at 1 August 2022	3,653	7,164	652	11,469

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Materials	7,000	9,000
Work in progress	4,000	4,000
	11,000	13,000

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	15,309	14,181
Other debtors	1,000	1,000
	16,309	15,181

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,299	8,251
Bank loans and overdrafts	3,483	-
Corporation tax	4,739	12,607
VAT	13,142	13,670
Other creditors	13	13
Accruals and deferred income	1,018	1,998
Directors' loan accounts	4,788	4,788
	37,482	41,327

**A & P Services (Surrey) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2023**

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**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	4	4
	<u>4</u>	<u>4</u>

**9. Ultimate Controlling Party**

The directors share control of the company, by virtue of their equal shareholding.

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.