

Company Registration No. 02228445 (England and Wales)

APT SOLUTIONS LIMITED

**UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2016**

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APT SOLUTIONS LIMITED**UNAUDITED ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2016**


	Notes	2016 £	£	2015 £	£
Current assets					
Debtors		1,632,691		1,244,381	
Cash at bank and in hand		224,398		282,808	
		<u>1,857,089</u>		<u>1,527,189</u>	
Creditors: amounts falling due within one year		<u>(1,009,689)</u>		<u>(985,036)</u>	
Total assets less current liabilities			847,400		542,153
Provisions for liabilities			(131,000)		(131,000)
Net assets			<u>716,400</u>		<u>411,153</u>
Capital and reserves					
Called up share capital	2		2		2
Profit and loss account			716,398		411,151
Shareholders' funds			<u>716,400</u>		<u>411,153</u>

For the financial year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated financial statements on pages 1 to 2 were approved and signed by the director and authorised for issue on 31/1/2017



 Mr S A Shepherd
 Director

APT SOLUTIONS LIMITED
NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2016

1 Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Pensions

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

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.

2 Share capital	2016	2015
	£	£
Allotted, called up and fully paid		
2 Ordinary of £1 each	2	2
	<u> </u>	<u> </u>

3 Ultimate parent company

The immediate parent company is APT Software Limited. The ultimate parent company is Shepherdland Limited.

The ultimate controlling party is Stuart Shepherd.