

COMPANY REGISTRATION NUMBER: 04428328

"A" Plus Accountants Limited
Filleted Unaudited Financial Statements
30 April 2022

"A" Plus Accountants Limited

Financial Statements

Year ended 30 April 2022

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"A" Plus Accountants Limited

Officers and Professional Advisers

Director

Mrs Y Tinkler

Registered office

10 Canberra House
Corbygate Business Park
Corby
Northamptonshire
NN17 5JG

Bankers

Barclays
East Northants Area
Wellingborough
Northants

"A" Plus Accountants Limited

Statement of Financial Position

30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	15,010	15,659
Current assets			
Debtors	6	241,818	239,034
Cash at bank and in hand		363,898	365,521
		605,716	604,555
Creditors: amounts falling due within one year	7	134,984	168,719
Net current assets		470,732	435,836
Total assets less current liabilities		485,742	451,495
Provisions			
Taxation including deferred tax		3,753	2,975
Net assets		481,989	448,520
Capital and reserves			
Called up share capital		4	4
Profit and loss account		481,985	448,516
Shareholders funds		481,989	448,520

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 April 2022 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 financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

"A" Plus Accountants Limited

Statement of Financial Position *(continued)*

30 April 2022

These financial statements were approved by the board of directors and authorised for issue on 11 April 2023 , and are signed on behalf of the board by:

Mrs Y Tinkler Director

Company registration number: 04428328

"A" Plus Accountants Limited

Notes to the Financial Statements

Year ended 30 April 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 10 Canberra House, Corbygate Business Park, Corby, Northamptonshire, NN17 5JG.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Particulars of employees

The average number of persons employed by the company during the year amounted to 14 (2021: 13).

5. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1 May 2021	62,250	62,250
Additions	3,924	3,924
	-----	-----
At 30 April 2022	66,174	66,174
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Depreciation		
At 1 May 2021	46,591	46,591
Charge for the year	4,573	4,573
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At 30 April 2022	51,164	51,164
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Carrying amount		
At 30 April 2022	15,010	15,010
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At 30 April 2021	15,659	15,659
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6. Debtors

	2022	2021
	£	£
Trade debtors	177,832	210,506
Prepayments and accrued income	54,593	18,204
Other debtors	9,393	10,324
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	241,818	239,034
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7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	22,500	50,000
Trade creditors	12,907	12,779
Accruals and deferred income	5,819	8,499
Corporation tax	27,269	26,448
Social security and other taxes	59,882	55,937
Other creditors	6,607	15,056
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	134,984	168,719
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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.