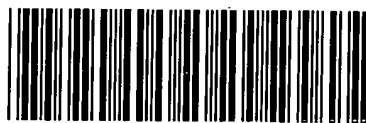


Company Registration No. 02996133 (England and Wales)

**APPROCOURT LIMITED**

**UNAUDITED ABBREVIATED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2015**

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**APPROCOURT LIMITED****UNAUDITED ABBREVIATED BALANCE SHEET  
AS AT 31 DECEMBER 2015**

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		5,472		7,785
<b>Current assets</b>					
Debtors		15,126		713	
Cash at bank and in hand		13,318		205,365	
		<u>28,444</u>		<u>206,078</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,866)</u>		<u>(89,431)</u>	
<b>Net current assets</b>			25,578		116,647
<b>Total assets less current liabilities</b>			31,050		124,432
<b>Provisions for liabilities</b>			(827)		(1,343)
<b>Net assets</b>			<u>30,223</u>		<u>123,089</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			30,221		123,087
<b>Shareholders' funds</b>			<u>30,223</u>		<u>123,089</u>

For the financial year ended 31 December 2015 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 3 were approved and signed by the director and authorised for issue on 29/06/16



Mr Andrew Lucas  
Director

# **APPROCOURT LIMITED**

## **NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2015**

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#### **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).

##### **Going concern**

These financial statements have been prepared on a going concern basis, the validity of the assumption depends on the continued support of the Company's bank and support from the directors. In addition the directors have assessed the forthcoming period in terms of profitability and cashflows and feel that the going concern principle remains appropriate. If the underlying support is withdrawn, it may be necessary to restate the accounts on a break-up basis.

##### **Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. Turnover is recognised at the point in which the company has fulfilled its contractual obligations to the customer.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
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##### **Pensions**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable. The assets of the scheme are held separately from those of the company.

##### **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.

##### **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.

# APPROCOURT LIMITED

## NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 1 January 2015	19,576
Additions	79
Disposals	(1,211)
At 31 December 2015	18,444
<b>Depreciation</b>	
At 1 January 2015	11,790
On disposals	(741)
Charge for the year	1,923
At 31 December 2015	12,972
<b>Net book value</b>	
At 31 December 2015	5,472
At 31 December 2014	7,785

### 3 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
2 Ordinary Shares of £1 each	2	2

## ACCOUNTANT'S REPORT TO THE DIRECTOR OF APPROCOURT LIMITED ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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In order to assist you to fulfil your duties under the Companies Act 2006, we prepared for your approval the abbreviated financial statements of Approcourt Limited which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Approcourt Limited, as a body, in accordance with the terms of our engagement letter dated 20 May 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Approcourt Limited and state those matters that we have agreed to state to them in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representation in this report.

It is your duty to ensure that Approcourt Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Approcourt Limited under the Companies Act 2006. You consider that Approcourt Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Approcourt Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements or the abbreviated financial statements.

*RSM UK Tax & Accounting Ltd*

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Chapel House  
Westmead Drive  
Westlea  
Swindon  
Wiltshire  
SN5 7UN

*10/06/16...*