

Apus Accounting Limited
Abbreviated accounts
for the year ended 31 December 2012
Registration number 06777661



Apus Accounting Limited
Abbreviated accounts
for the year ended 31 December 2012

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Apus Accounting Limited

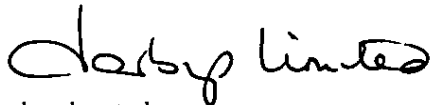
**Report to the director on the preparation of the unaudited
statutory financial statements of Apus Accounting Limited**

for the year ended 31 December 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Apus Accounting Limited for the year ended 31 December 2012 as set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us

As a practising member firm of The Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

Our work has been undertaken in accordance with the requirements of Association of Chartered Certified Accountants as detailed at [www2 accaglobal com/factsheet163](http://www2.accaglobal.com/factsheet163)



darbys limited
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Portland House
154 Trinity Street
Gainsborough

19 March 2013

Apus Accounting Limited

Abbreviated balance sheet

as at 31 December 2012

	Note	2011	
Fixed assets	2		
Tangible assets		1,091	234
Current assets			
Debtors		11,344	14,068
Cash at bank and in hand		35,674	34,756
		<u>47,018</u>	<u>48,824</u>
Creditors: amounts falling due within one year		<u>25,893</u>	<u>28,329</u>
Net current assets		<u>21,125</u>	<u>20,495</u>
Total assets less current liabilities		<u>22,216</u>	<u>20,729</u>
Provisions for liabilities		<u>218</u>	<u>47</u>
		<u>21,998</u>	<u>20,682</u>
Capital and reserves			
Called-up equity share capital	3	10	10
Profit and loss account		<u>21,988</u>	<u>20,672</u>
Shareholders' funds		<u>21,998</u>	<u>20,682</u>

The balance sheet continues on the following page.
the notes on pages 4 to 5 form part of these abbreviated accounts

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Apus Accounting Limited

Abbreviated balance sheet *(continued)*

as at 31 December 2012

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 19 March 2013



Mr R A Swift
Director

Company Registration Number 06777661

The notes on pages 4 to 5 form part of these abbreviated accounts

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Apus Accounting Limited
Notes to the abbreviated accounts
for the year ended 31 December 2012

1. Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents total amounts invoiced during the year, including value added tax less value added tax on the flat rate scheme

1.3 Fixed assets

All fixed assets are initially recorded at cost

1.4 Depreciation

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

Office equipment - 25% on a reducing balance basis

1.5 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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exception

deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Apus Accounting Limited
Notes to the abbreviated accounts
for the year ended 31 December 2012

2. Fixed assets

	Tangible Assets
Cost	
At 1 January 2012	1,142
Additions	<u>1,188</u>
At 31 December 2012	<u>2,330</u>
Depreciation	
At 1 January 2012	908
Charge for year	<u>331</u>
At 31 December 2012	<u>1,239</u>
Net book value	
At 31 December 2012	<u>1,091</u>
At 31 December 2011	<u>234</u>

3. Share capital

Allotted, called up and fully paid:

	No		2011 No	
10 Ordinary shares of £1 each	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>