

Anzio Training Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 5 April 2019

Houndiscombe Consultants Limited
T/A Condry Mathias Chartered Accountants
6 Houndiscombe Road
Plymouth
Devon
PL4 6HH

Anzio Training Limited

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Anzio Training Limited

Company Information

Directors	Mrs D E Collier Mr A R Collier
Registered office	35 Carrisbrooke Way Latchbrook Saltash Cornwall PL12 4UX
Accountants	Houndiscombe Consultants Limited T/A Condry Mathias Chartered Accountants 6 Houndiscombe Road Plymouth Devon PL4 6HH

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Anzio Training Limited
for the Year Ended 5 April 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Anzio Training Limited for the year ended 5 April 2019 as set out on pages 3 to 8 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 Anzio Training Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Anzio Training Limited and state those matters that we have agreed to state to the Board of Directors of Anzio Training Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Anzio Training Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Anzio Training Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Anzio Training Limited. You consider that Anzio Training 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 accounts of Anzio Training 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 accounts.

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Houndiscombe Consultants Limited
T/A Condry Mathias Chartered Accountants
6 Houndiscombe Road
Plymouth
Devon
PL4 6HH

15 August 2019

Anzio Training Limited

(Registration number: 04325538)

Balance Sheet as at 5 April 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	<u>4</u>	9,150	11,642
Investment property	<u>5</u>	90,000	-
		<u>99,150</u>	<u>11,642</u>
Current assets			
Debtors	<u>6</u>	974	53,506
Cash at bank and in hand		<u>9,579</u>	<u>78,577</u>
		10,553	132,083
Creditors: Amounts falling due within one year	<u>7</u>	<u>(30,389)</u>	<u>(36,400)</u>
Net current (liabilities)/assets		<u>(19,836)</u>	<u>95,683</u>
Total assets less current liabilities		79,314	107,325
Provisions for liabilities		<u>(226)</u>	<u>(394)</u>
Net assets		<u>79,088</u>	<u>106,931</u>
Capital and reserves			
Called up share capital		1,003	1,003
Profit and loss account		<u>78,085</u>	<u>105,928</u>
Total equity		<u>79,088</u>	<u>106,931</u>

The notes on pages 5 to 8 form an integral part of these financial statements.

Anzio Training Limited

(Registration number: 04325538)

Balance Sheet as at 5 April 2019

For the financial year ending 5 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to small companies subject to the small company regime and the option not to file the Statement of Income and Retained Earnings and the Directors report has been taken.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 15 August 2019 and signed on its behalf by:

.....

Mr A R Collier
Director

The notes on pages 5 to 8 form an integral part of these financial statements.

Anzio Training Limited

Notes to the Financial Statements for the Year Ended 5 April 2019

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

35 Carrisbrooke Way
Latchbrook
Saltash
Cornwall
PL12 4UX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value. The financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Anzio Training Limited

Notes to the Financial Statements for the Year Ended 5 April 2019

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Property improvements	15% reducing balance
Plant and machinery	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	3 years straight line

Investment property

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2018 - 3).

Anzio Training Limited

Notes to the Financial Statements for the Year Ended 5 April 2019

4 Tangible assets

	Property improvements £	Furniture, fittings and equipment £	Other tangible assets £	Total £
Cost or valuation				
At 6 April 2018	8,559	46,923	21,724	77,206
At 5 April 2019	8,559	46,923	21,724	77,206
Depreciation				
At 6 April 2018	1,284	44,222	20,058	65,564
Charge for the year	1,091	983	418	2,492
At 5 April 2019	2,375	45,205	20,476	68,056
Carrying amount				
At 5 April 2019	6,184	1,718	1,248	9,150
At 5 April 2018	7,275	2,701	1,666	11,642

Anzio Training Limited

Notes to the Financial Statements for the Year Ended 5 April 2019

5 Investment properties

	2019 £
Additions	90,000

There has been no valuation of investment property by an independent valuer.

6 Debtors

	2019 £	2018 £
Trade debtors	-	21,662
Other debtors	974	31,844
	974	53,506

7 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Trade creditors	313	2,041
Taxation and social security	5,154	5,743
Accruals and deferred income	3,402	3,240
Other creditors	21,520	25,376
	30,389	36,400

8 Related party transactions

During the year, the company made advances totalling £50,000 (2018: £21,347) to the directors. This amount was cleared by dividends paid throughout the year and after the year end. The balance outstanding as at 5 April 2019 was (£12,254), (2018: £30,285). Interest is charged at 2.5% on any overdrawn balances, and is calculated on a monthly basis. Interest of £189 (2018: £339) was charged on the outstanding balance during the year.

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.