

# Anzio Training Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 5 April 2018

Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
3 Atlas House  
West Devon Business Park  
Tavistock  
Devon  
PL19 9DP

# Anzio Training Limited

## Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3 to 4</u>
Notes to the Financial Statements	<u>5 to 8</u>

# **Anzio Training Limited**

## **Company Information**

<b>Directors</b>	Mrs D E Collier Mr A R Collier
<b>Registered office</b>	35 Carrisbrooke Way Latchbrook Saltash Cornwall PL12 4UX
<b>Accountants</b>	Houndiscombe Consultants Limited T/A Condry Mathias Chartered Accountants 3 Atlas House West Devon Business Park Tavistock Devon PL19 9DP

**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 2018**

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 2018 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.

.....  
Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
3 Atlas House  
West Devon Business Park  
Tavistock  
Devon  
PL19 9DP

29 October 2018

# Anzio Training Limited

(Registration number: 04325538)

## Balance Sheet as at 5 April 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	11,642	5,650
<b>Current assets</b>			
Debtors	<u>5</u>	53,506	44,988
Cash at bank and in hand		78,577	57,949
		132,083	102,937
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	(36,400)	(26,310)
<b>Net current assets</b>		95,683	76,627
<b>Total assets less current liabilities</b>		107,325	82,277
<b>Provisions for liabilities</b>		(394)	(276)
<b>Net assets</b>		106,931	82,001
<b>Capital and reserves</b>			
Called up share capital		1,003	1,003
Profit and loss account		105,928	80,998
<b>Total equity</b>		106,931	82,001

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 2018**

For the financial year ending 5 April 2018 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 29 October 2018 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 2018**

### **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 2018**

### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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

### **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.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 3 (2017 - 3).



# Anzio Training Limited

## Notes to the Financial Statements for the Year Ended 5 April 2018

### 4 Tangible assets

	Property improvements £	Furniture, fittings and equipment £	Motor vehicles £	Other tangible assets £	Total £
<b>Cost or valuation</b>					
At 6 April 2017	-	43,550	19,161	21,724	84,435
Additions	8,559	3,373	-	-	11,932
Disposals	-	-	(19,161)	-	(19,161)
At 5 April 2018	8,559	46,923	-	21,724	77,206
<b>Depreciation</b>					
At 6 April 2017	-	42,224	17,059	19,502	78,785
Charge for the year	1,284	1,998	-	556	3,838
Eliminated on disposal	-	-	(17,059)	-	(17,059)
At 5 April 2018	1,284	44,222	-	20,058	65,564
<b>Carrying amount</b>					
At 5 April 2018	7,275	2,701	-	1,666	11,642
At 5 April 2017	-	1,326	2,102	2,222	5,650

## Anzio Training Limited

### Notes to the Financial Statements for the Year Ended 5 April 2018

#### 5 Debtors

	2018 £	2017 £
Trade debtors	21,662	35,655
Other debtors	31,844	9,333
	<u>53,506</u>	<u>44,988</u>

#### 6 Creditors

##### Creditors: amounts falling due within one year

	2018 £	2017 £
<b>Due within one year</b>		
Trade creditors	2,041	1,411
Taxation and social security	5,743	-
Accruals and deferred income	3,240	3,696
Other creditors	25,376	21,203
	<u>36,400</u>	<u>26,310</u>

#### 7 Related party transactions

During the year, the company made advances totalling £21,347 (2017: £30,201) 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 2018 was £30,286 (2017: £8,599). Interest is charged at 2.5% on any overdrawn balances, and is calculated on a monthly basis. Interest of £339 (2017: Nil) 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.