

Anzio Training Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 5 April 2022

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 2022**

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 2022 as set out on pages 3 to 7 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/regulation>.

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 loss 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

11 July 2022

Anzio Training Limited

(Registration number: 04325538)

Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	6,505	7,775
Investment property	<u>5</u>	-	90,000
		<u>6,505</u>	<u>97,775</u>
Current assets			
Debtors	<u>6</u>	9,220	-
Cash at bank and in hand		<u>10,471</u>	<u>35,097</u>
		19,691	35,097
Creditors: Amounts falling due within one year	<u>7</u>	<u>(50,493)</u>	<u>(76,194)</u>
Net current liabilities		<u>(30,802)</u>	<u>(41,097)</u>
Total assets less current liabilities		(24,297)	56,678
Provisions for liabilities		<u>(1,236)</u>	<u>(170)</u>
Net (liabilities)/assets		<u>(25,533)</u>	<u>56,508</u>
Capital and reserves			
Called up share capital		1,003	1,003
Retained earnings		<u>(26,536)</u>	<u>55,505</u>
Shareholders' (deficit)/funds		<u>(25,533)</u>	<u>56,508</u>

Anzio Training Limited

(Registration number: 04325538)

Balance Sheet as at 5 April 2022

For the financial year ending 5 April 2022 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 8 July 2022 and signed on its behalf by:

.....

Mr A R Collier

Director

Anzio Training Limited

Notes to the Unaudited Financial Statements for the Year Ended 5 April 2022

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.

Going concern

As at the year end, the company's balance sheet shows net current liabilities of £30,802 (2021: £41,097) and an overall deficiency of assets amounting to £25,533. Accordingly, the directors have had to consider the basis upon which the accounts should be prepared and determine whether a going concern basis remains appropriate. The accounts have been prepared on a going concern basis, taking into account the impact on the business caused by the Coronavirus outbreak. To cope with this, the business accessed the relevant emergency government support available to help it through the lockdown and expects to be in a position to commence normal trading once the peak of the crisis has passed. The directors have also reviewed the position for 12 months from the date the accounts were approved and in their opinion the company will reduce the balance sheet deficiency and will show positive results for the next financial period.

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 Unaudited Financial Statements for the Year Ended 5 April 2022

Tangible assets

Tangible assets are stated in the balance sheet 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
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 the directors. Changes in fair value are recognised in profit or loss.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2021 - 2).

4 Tangible assets

	Property improvements £	Furniture, fittings and equipment £	Other tangible assets £	Total £
Cost or valuation				
At 6 April 2021	8,559	49,942	21,724	80,225
Additions	-	975	-	975
At 5 April 2022	8,559	50,917	21,724	81,200
Depreciation				
At 6 April 2021	4,092	47,334	21,024	72,450
Charge for the year	670	1,399	176	2,245
At 5 April 2022	4,762	48,733	21,200	74,695
Carrying amount				
At 5 April 2022	3,797	2,184	524	6,505
At 5 April 2021	4,467	2,608	700	7,775

Anzio Training Limited

Notes to the Unaudited Financial Statements for the Year Ended 5 April 2022

5 Investment properties

	2022 £
At 6 April	90,000
Disposals	(90,000)
	<hr/>
At 5 April	<hr/> <hr/> -

6 Debtors

	2022 £	2021 £
Current		
Prepayments	541	-
Other debtors	8,679	-
	<hr/>	<hr/>
	9,220	-
	<hr/> <hr/>	<hr/> <hr/>

7 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Trade creditors	100	-
Taxation and social security	6,228	15,449
Accruals and deferred income	4,125	3,750
Other creditors	40,040	56,995
	<hr/>	<hr/>
	50,493	76,194
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8 Dividends

During the year dividends were paid by the company that in retrospect exceeded the reserves available at the time. However this dividend is not illegal as the company had reason to believe that the necessary reserves were available for distribution at the time of payment. The overdrawn reserves will be rectified by the company making much reduced dividend payments in the forthcoming financial 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.