

Anzio Training Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 5 April 2021

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

Anzio Training Limited

Contents

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

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 2021**

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 2021 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/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 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
6 Houndiscombe Road
Plymouth
Devon
PL4 6HH

21 July 2021

Anzio Training Limited
(Registration number: 04325538)
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	7,775	7,432
Investment property	<u>5</u>	90,000	90,000
		<u>97,775</u>	<u>97,432</u>
Current assets			
Cash at bank and in hand		35,097	14,626
Creditors: Amounts falling due within one year	<u>7</u>	(76,194)	(43,645)
Net current liabilities		<u>(41,097)</u>	<u>(29,019)</u>
Total assets less current liabilities		56,678	68,413
Provisions for liabilities		<u>(170)</u>	<u>(22)</u>
Net assets		<u>56,508</u>	<u>68,391</u>
Capital and reserves			
Called up share capital		1,003	1,003
Profit and loss account		55,505	67,388
Shareholders' funds		<u>56,508</u>	<u>68,391</u>

Anzio Training Limited

(Registration number: 04325538)

Balance Sheet as at 5 April 2021

For the financial year ending 5 April 2021 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 20 July 2021 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 2021

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

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.

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.

Anzio Training Limited

Notes to the Unaudited Financial Statements for the Year Ended 5 April 2021

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.

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.

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.

Anzio Training Limited

Notes to the Unaudited Financial Statements for the Year Ended 5 April 2021

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2020 - 2).

4 Tangible assets

	Property improvements £	Furniture, fittings and equipment £	Other tangible assets £	Total £
Cost or valuation				
At 6 April 2020	8,559	47,425	21,724	77,708
Additions	-	2,517	-	2,517
At 5 April 2021	8,559	49,942	21,724	80,225
Depreciation				
At 6 April 2020	3,303	46,184	20,789	70,276
Charge for the year	789	1,150	235	2,174
At 5 April 2021	4,092	47,334	21,024	72,450
Carrying amount				
At 5 April 2021	4,467	2,608	700	7,775
At 5 April 2020	5,256	1,241	935	7,432

Anzio Training Limited

Notes to the Unaudited Financial Statements for the Year Ended 5 April 2021

5 Investment properties

	2021
	£
At 6 April	90,000
At 5 April	90,000

The property has been valued by the directors as at 5 April 2021 and is considered to be held at fair value.

6 Debtors

2021	2020
£	£
-	-

7 Creditors

Creditors: amounts falling due within one year

	2021	2020
	£	£
Due within one year		
Trade creditors	-	209
Taxation and social security	15,449	11,297
Accruals and deferred income	3,750	3,570
Other creditors	56,995	28,569
	76,194	43,645

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.