

Unaudited Financial Statements
for the Year Ended 31 March 2022
for
ABH Consulting Ltd

SKS Bailey Group Limited
10-12 County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

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for the Year Ended 31 March 2022

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ABH Consulting Ltd
Company Information
for the Year Ended 31 March 2022

DIRECTOR:	M D Halliwell
REGISTERED OFFICE:	1 Springfield Farm Friezland Lane Greenfield Oldham OL3 7EU
REGISTERED NUMBER:	06749028 (England and Wales)
ACCOUNTANTS:	SKS Bailey Group Limited 10-12 County End Business Centre Jackson Street Springhead Oldham OL4 4TZ

Statement of Financial Position
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	112	-
CURRENT ASSETS			
Debtors	5	88,443	8,779
Cash at bank		<u>82,027</u>	<u>146,964</u>
		170,470	155,743
CREDITORS			
Amounts falling due within one year	6	<u>(23,490)</u>	<u>(29,170)</u>
NET CURRENT ASSETS		<u>146,980</u>	<u>126,573</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		147,092	126,573
CREDITORS			
Amounts falling due after more than one year	7	<u>(16,176)</u>	<u>(20,833)</u>
NET ASSETS		<u>130,916</u>	<u>105,740</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>130,816</u>	<u>105,640</u>
		130,916	105,740

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Statement of Financial Position - continued
31 March 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 December 2022 and were signed by:

M D Halliwell - Director

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. **STATUTORY INFORMATION**

ABH Consulting Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 April 2021	3,272
Additions	149
At 31 March 2022	<u>3,421</u>
DEPRECIATION	
At 1 April 2021	3,272
Charge for year	37
At 31 March 2022	<u>3,309</u>
NET BOOK VALUE	
At 31 March 2022	<u>112</u>
At 31 March 2021	<u>-</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	-	8,640
Other debtors	88,000	-
Directors' current accounts	443	139
	<u>88,443</u>	<u>8,779</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Bank Loan less than 1 yr (see note 8)	4,854	4,167
Trade creditors	2,186	2,140
Tax	14,194	11,237
VAT	1,316	10,676
Accrued expenses	940	950
	<u>23,490</u>	<u>29,170</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Bank loans (see note 8)	<u>16,176</u>	<u>20,833</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. **LOANS**

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year or on demand:		
Bank loans	<u>4,854</u>	<u>4,167</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>4,977</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>11,199</u>	<u>20,833</u>

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	2022 £	2021 £
M D Halliwell		
Balance outstanding at start of year	139	6,486
Amounts advanced	9,144	-
Amounts repaid	(8,840)	(6,347)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>443</u>	<u>139</u>

10. **RELATED PARTY DISCLOSURES**

The company was under the control of Mr M. Halliwell throughout the current period. Mr Halliwell is the managing director and majority shareholder.

During the year the company made sales totalling £2,583 (2021 :£3,384) to Taydal Properties Limited under normal commercial terms. Mr Halliwell is a shareholder and director of the company.

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.