REGISTERED NUMBER: 06749028 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

ABH Consulting Ltd

SKS Bailey Group Limited
2 Heap Bridge
Bury
BL9 7HR

Contents of the Financial Statements
for the Year Ended 31 March 2023

ABH Consulting Ltd

Company Information
for the Year Ended 31 March 2023

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 2 Heap Bridge Bury BL9 7HR

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	75	112
CURRENT ASSETS			
Debtors	5	90,843	88,443
Cash at bank		132,372	82,027
		223,215	170,470
CREDITORS			
Amounts falling due within one year	6	(27,691)	(23,490)
NET CURRENT ASSETS		195,524	146,980
TOTAL ASSETS LESS CURRENT LIABILITIES		195,599	147,092
CREDITORS			
Amounts falling due after more than one year	7	(11,199)	(16,176)
NET ASSETS		184,400	130,916
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		184,300	130,816
		184,400	130,916

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

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 Profit and Loss account has not been delivered.

The financial statements were approved by the director and authorised for issue on 5 July 2023 and were signed by:

M D Halliwell - Director

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 Comprehensive Income, 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 balance sheet date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 (2022 - 1) .

continued...

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	
and 31 March 2023	3,421
DEPRECIATION	
At 1 April 2022	3,309
Charge for year	37
At 31 March 2023	3,346
NET BOOK VALUE	
At 31 March 2023	75
At 31 March 2022	112

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,688	-
Other debtors	87,016	88,000
Directors' current accounts	491	443
VAT	648	-
	90,843	88,443

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank Loan less than 1 yr (see note 8)	4,978	4,854
Trade creditors	3,321	2,186
Tax	17,422	14,194
VAT	-	1,316
Accrued expenses	1,970	940
	27,691	23,490

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

	2023 £	2022 £
Bank loans (see note 8)	11,199	16,176

continued...

8. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year or on demand:		
Bank loans	4,978	4,854
Amounts falling due between one and two years:		
Bank loans - 1-2 years	5,102	4,977
Amounts falling due between two and five years:		
Bank loans - 2-5 years	6,097	11,199

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
M D Halliwell		
Balance outstanding at start of year	443	139
Amounts advanced	9,144	9,144
Amounts repaid	(9,096)	(8,840)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	491	443