

Unaudited Financial Statements for the Year Ended 30 September 2019

for

Amalua Ltd

Contents of the Financial Statements  
for the Year Ended 30 September 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

**DIRECTOR:**

Mrs S C Sahota

**REGISTERED OFFICE:**

20 Market Place  
Kingston upon Thames  
Surrey  
KT1 1JP

**REGISTERED NUMBER:**

09201156 (England and Wales)

**ACCOUNTANTS:**

Osbornes Accountants Limited  
20 Market Place  
Kingston  
Surrey  
KT1 1JP

Balance Sheet  
30 September 2019

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1		1
<b>CURRENT ASSETS</b>					
Stocks		16,275		15,056	
Debtors	5	-		2,190	
Cash at bank		<u>23,803</u>		<u>26,949</u>	
		40,078		44,195	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,252</u>		<u>3,891</u>	
<b>NET CURRENT ASSETS</b>			<u>38,826</u>		<u>40,304</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			38,827		40,305
<b>PROVISIONS FOR LIABILITIES</b>			-		293
<b>NET ASSETS</b>			<u>38,827</u>		<u>40,012</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10		10
Retained earnings			<u>38,817</u>		<u>40,002</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>38,827</u>		<u>40,012</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Amalua Ltd (Registered number: 09201156)

Balance Sheet - continued  
30 September 2019

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 21 September 2020 and were signed by:

Mrs S C Sahota - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 30 September 2019

1. **STATUTORY INFORMATION**

Amalua 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.

Plant and machinery etc - 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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 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.

**Going concern**

At the time of approving the financial statements and in consideration of the recent events surrounding COVID-19, the Director has a reasonable expectation that the Company has adequate resources or will provide adequate resources to continue in operational existence for the foreseeable future. The Director continues to adopt the going concern basis of accounting in preparing the financial statements.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2018 and 30 September 2019	<u>2,164</u>
<b>DEPRECIATION</b>	
At 1 October 2018 and 30 September 2019	<u>2,163</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>1</u>
At 30 September 2018	<u>1</u>

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

	2019 £	2018 £
Other debtors	<u>-</u>	<u>2,190</u>

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

	2019 £	2018 £
Trade creditors	-	3,165
Other creditors	<u>1,252</u>	<u>726</u>
	<u>1,252</u>	<u>3,891</u>

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.