

Orion Consulting (NW) Limited

Filleted Unaudited Financial Statements
for the Year Ended 31 March 2023

Abrams Ashton Ltd
Chartered Accountants
7 Waterside Court
St. Helens
Merseyside
WA9 1UA

Orion Consulting (NW) Limited

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Orion Consulting (NW) Limited

Company Information

Director	Mr S R Martin
Registered office	8 Brambling Way Lowton Warrington WA3 2GS
Accountants	Abrams Ashton Ltd Chartered Accountants 7 Waterside Court St. Helens Merseyside WA9 1UA

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Orion Consulting (NW) Limited
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Orion Consulting (NW) Limited for the year ended 31 March 2023 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 Orion Consulting (NW) Limited, as a body, in accordance with the terms of our engagement letter dated 2 June 2020. Our work has been undertaken solely to prepare for your approval the accounts of Orion Consulting (NW) Limited and state those matters that we have agreed to state to the Board of Directors of Orion Consulting (NW) 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 Orion Consulting (NW) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Orion Consulting (NW) 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 Orion Consulting (NW) Limited. You consider that Orion Consulting (NW) 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 Orion Consulting (NW) 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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Abrams Ashton Ltd
Chartered Accountants
7 Waterside Court
St. Helens
Merseyside
WA9 1UA

17 August 2023

Orion Consulting (NW) Limited
(Registration number: 11301607)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	673	-
Current assets			
Debtors	<u>5</u>	47,045	40,783
Cash at bank and in hand		80,466	81,001
		<u>127,511</u>	<u>121,784</u>
Creditors: Amounts falling due within one year	<u>6</u>	<u>(21,543)</u>	<u>(31,548)</u>
Net current assets		<u>105,968</u>	<u>90,236</u>
Total assets less current liabilities		106,641	90,236
Provisions for liabilities		<u>(168)</u>	<u>-</u>
Net assets		<u><u>106,473</u></u>	<u><u>90,236</u></u>
Capital and reserves			
Called up share capital		100	100
Retained earnings		<u>106,373</u>	<u>90,136</u>
Shareholders' funds		<u><u>106,473</u></u>	<u><u>90,236</u></u>

For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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 companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 17 August 2023

Orion Consulting (NW) Limited
(Registration number: 11301607)
Balance Sheet as at 31 March 2023

.....
Mr S R Martin
Director

Orion Consulting (NW) Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

8 Brambling Way
Lowton
Warrington
WA3 2GS
United Kingdom

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 in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared on the historical cost basis. The financial statements have been prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represent amounts receivable for services supplied, stated net of discounts and value added tax.

Deferred tax

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax is not discounted.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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
Computer equipment	25% straight line

Orion Consulting (NW) Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

4 Tangible assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2022	2,195	2,195
Additions	898	898
	<hr/>	<hr/>
At 31 March 2023	3,093	3,093
	<hr/>	<hr/>
Depreciation		
At 1 April 2022	2,195	2,195
Charge for the year	225	225
	<hr/>	<hr/>
At 31 March 2023	2,420	2,420
	<hr/>	<hr/>
Carrying amount		
At 31 March 2023	<hr/> <hr/> 673	<hr/> <hr/> 673

5 Debtors

	2023 £	2022 £
Trade debtors	11,038	11,865
Other debtors	36,007	28,918
	<hr/>	<hr/>
	47,045	40,783
	<hr/> <hr/>	<hr/> <hr/>

Orion Consulting (NW) Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

6 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Corporation tax	14,975	23,067
Other creditors	6,568	8,481
	<u>21,543</u>	<u>31,548</u>

7 Related party transactions

Transactions with director

	At 1 April 2022 £	Advances to director £	Repayments by director £	At 31 March 2023 £
2023				
Mr S R Martin				
Directors loan account	21,825	72,641	(65,552)	28,914

	At 1 April 2021 £	Advances to director £	Repayments by director £	At 31 March 2022 £
2022				
Mr S R Martin				
Directors loan account	9,980	69,983	(58,138)	21,825

The above loan is unsecured, interest free and repayable on demand. All the figures are disclosed on an aggregate basis.

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.