

APNA CONSULTING LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 JANUARY 2023

APNA CONSULTING LIMITED
REGISTERED NUMBER: 12422649

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	4,400	3,818
		<u>4,400</u>	<u>3,818</u>
Current assets			
Debtors: amounts falling due within one year	5	13,300	3,400
Cash at bank and in hand		232,411	115,864
		<u>245,711</u>	<u>119,264</u>
Creditors: amounts falling due within one year	6	(28,966)	(5,904)
Net current assets		<u>216,745</u>	<u>113,360</u>
Total assets less current liabilities		<u>221,145</u>	<u>117,178</u>
Provisions for liabilities			
Deferred tax		(1,100)	-
		<u>(1,100)</u>	<u>-</u>
Net assets		<u><u>220,045</u></u>	<u><u>117,178</u></u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account		219,945	117,078
		<u>220,045</u>	<u>117,178</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

APNA CONSULTING LIMITED
REGISTERED NUMBER: 12422649

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2023

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

J S Gillar
Director

Date: 31 May 2023

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

1. General information

Apna Consulting Limited is a private company limited by share capital and incorporated in England and

Wales. The company's registered office and principal place of business is Reading Bridge House, George Street, Reading, Berkshire, RG1 8LS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable for services during the year, excluding discounts, rebates, value added tax and other sales taxes.

2.3 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	reducing balance
Office equipment	-	33%	straight line method

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance sheet.

2.9 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2022 - 1).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

4. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 February 2022	1,030	5,983	7,013
Additions	1,321	2,435	3,756
At 31 January 2023	<u>2,351</u>	<u>8,418</u>	<u>10,769</u>
Depreciation			
At 1 February 2022	371	2,824	3,195
Charge for the year on owned assets	396	2,778	3,174
At 31 January 2023	<u>767</u>	<u>5,602</u>	<u>6,369</u>
Net book value			
At 31 January 2023	<u>1,584</u>	<u>2,816</u>	<u>4,400</u>
At 31 January 2022	<u>659</u>	<u>3,159</u>	<u>3,818</u>

5. Debtors

	2023 £	2022 £
Trade debtors	9,900	-
Other debtors	3,400	3,400
	<u>13,300</u>	<u>3,400</u>

6. Creditors: amounts falling due within one year

	2023 £	2022 £
Corporation tax	24,983	3,126
Other creditors	1,151	354
Accruals and deferred income	2,832	2,424
	<u>28,966</u>	<u>5,904</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

7. Deferred taxation

	2023 £
Charged to profit or loss	(1,100)
At end of year	(1,100)

The deferred taxation balance is made up as follows:

	2023 £	2022 £
Accelerated capital allowances	(1,100)	-
	<u>(1,100)</u>	<u>-</u>

8. Share capital

	2023 £	2022 £
Allotted, called up and fully paid		
100 (2022 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

9. Related party transactions

At the balance sheet date an amount of £3,400 was due from KGillar Therapy Limited, a company owned by the director's wife. A non-interest bearing loan with no set repayment date.

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.