

# Amos Consulting Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 March 2017

Alanbrookes Ltd  
Chartered Accountants  
PO Box 258  
Stroud  
Gloucestershire  
GL6 8WZ

# **Amos Consulting Limited**

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# **Amos Consulting Limited**

## **Company Information**

**Director** Ms Julie-Ann Amos

**Company secretary** Ms Helen Ford

**Registered office** Fairview Bungalow  
Parkhill  
Whitecroft  
Lydney  
Gloucestershire  
GL15 4PQ

**Accountants** Alanbrookes Ltd  
Chartered Accountants  
PO Box 258  
Stroud  
Gloucestershire  
GL6 8WZ

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Amos Consulting Limited  
for the Year Ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Amos Consulting Limited for the year ended 31 March 2017 as set out on pages 3 to 11 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/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Amos Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 23 January 2015. Our work has been undertaken solely to prepare for your approval the accounts of Amos Consulting Limited and state those matters that we have agreed to state to the Board of Directors of Amos Consulting 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 Amos Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Amos Consulting 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 Amos Consulting Limited. You consider that Amos Consulting 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 Amos Consulting 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.

.....  
Alanbrookes Ltd  
Chartered Accountants  
PO Box 258  
Stroud  
Gloucestershire  
GL6 8WZ

19 October 2017

**Amos Consulting Limited**  
**(Registration number: 04717271)**  
**Balance Sheet as at 31 March 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	3	32,741	92,407
<b>Current assets</b>			
Debtors	4	96,313	47,719
Cash at bank and in hand		72,908	79,103
		<u>169,221</u>	<u>126,822</u>
<b>Creditors:</b> Amounts falling due within one year	<u>5</u>	<u>(21,221)</u>	<u>(66,698)</u>
<b>Net current assets</b>		<u>148,000</u>	<u>60,124</u>
<b>Total assets less current liabilities</b>		180,741	152,531
<b>Creditors:</b> Amounts falling due after more than one year	<u>5</u>	<u>(45,050)</u>	<u>(70,567)</u>
<b>Net assets</b>		<u><u>135,691</u></u>	<u><u>81,964</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>135,591</u>	<u>81,864</u>
<b>Total equity</b>		<u><u>135,691</u></u>	<u><u>81,964</u></u>

For the financial year ending 31 March 2017 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 her 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 and the option not to file the Profit and Loss Account has been taken.

The notes on pages 6 to 11 form an integral part of these financial statements.

**Amos Consulting Limited**  
**(Registration number: 04717271)**  
**Balance Sheet as at 31 March 2017**

Approved and authorised by the director on 19 October 2017

.....  
Ms Julie-Ann Amos

Director

The notes on pages 6 to 11 form an integral part of these financial statements.  
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# Amos Consulting Limited

## Statement of Changes in Equity for the Year Ended 31 March 2017

	Share capital £	Profit and loss account £	Total £
At 1 April 2016	100	81,864	81,964
Profit for the year	-	53,727	53,727
Total comprehensive income	-	53,727	53,727
At 31 March 2017	100	135,591	135,691

	Share capital £	Profit and loss account £	Total £
At 1 April 2015	100	73,243	73,343
Profit for the year	-	82,621	82,621
Total comprehensive income	-	82,621	82,621
Dividends	-	(74,000)	(74,000)
At 31 March 2016	100	81,864	81,964

The notes on pages 6 to 11 form an integral part of these financial statements.

# Amos Consulting Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 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:

Fairview Bungalow

Parkhill

Whitecroft

Lydney

Gloucestershire

GL15 4PQ

These financial statements were authorised for issue by the director on 19 October 2017.

### 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 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Tangible assets

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

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### 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
Freehold improvements	5% to 25% straight line
Furniture, fittings and equipment	25% straight line
Motor vehicles	25% straight line



## **Amos Consulting Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

Other property, plant and equipment

25% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Amos Consulting Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### **Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

# Amos Consulting Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 3 Tangible assets

	Freehold improvements £	Furniture, fittings and equipment £	Motor vehicles £	Other property, plant and equipment £	Total £
<b>Cost or valuation</b>					
At 1 April 2016	95,782	35,535	29,870	22,526	183,713
Revaluations	(45,217)	-	-	-	(45,217)
Additions	-	-	-	2,498	2,498
At 31 March 2017	50,565	35,535	29,870	25,024	140,994
<b>Depreciation</b>					
At 1 April 2016	30,470	33,435	7,468	19,933	91,306
Charge for the year	4,789	2,097	7,467	2,594	16,947
At 31 March 2017	35,259	35,532	14,935	22,527	108,253
<b>Carrying amount</b>					
At 31 March 2017	15,306	3	14,935	2,497	32,741
At 31 March 2016	65,312	2,100	22,402	2,593	92,407

Included within the net book value of land and buildings above is £15,306 (2016 - £65,312) in respect of freehold land and buildings.

# Amos Consulting Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 4 Debtors

	2017 £	2016 £
Trade debtors	162	(1,048)
Other debtors	96,151	48,767
	<u>96,313</u>	<u>47,719</u>
Total current trade and other debtors	<u>96,313</u>	<u>47,719</u>

### 5 Creditors

	Note	2017 £	2016 £
<b>Due within one year</b>			
Bank loans and overdrafts	<u>6</u>	-	3,852
Trade creditors		959	(5,423)
Taxation and social security		2,282	1,081
Other creditors		1,440	55,365
Corporation tax		16,540	11,823
		<u>21,221</u>	<u>66,698</u>
<b>Due after one year</b>			
Loans and borrowings	<u>6</u>	<u>45,050</u>	<u>70,567</u>

### 6 Loans and borrowings

	2017 £	2016 £
<b>Non-current loans and borrowings</b>		
Finance lease liabilities	21,513	25,709
Other borrowings	23,537	44,858
	<u>45,050</u>	<u>70,567</u>

## Amos Consulting Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

	2017 £	2016 £
<b>Current loans and borrowings</b>		
Bank overdrafts	-	3,852

#### 7 Dividends

	2017 £	2016 £
Interim dividend of £Nil (2016 - £740.00) per ordinary share	-	74,000

#### 8 Transition to FRS 102

The company adopted FRS 102 1A for the period commencing 1st April 2016. No prior year adjustments were required as a result of this adoption.

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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.