

**AMOS CONSULTING LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Amos Consulting Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2021**

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**Amos Consulting Limited**  
**Balance Sheet**  
**As at 31 March 2021**

Registered number: 04717271

		2021	2020
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	37,127	44,671
		37,127	44,671
<b>CURRENT ASSETS</b>			
Debtors	4	135,867	96,750
Cash at bank and in hand		3,980	2,949
		139,847	99,699
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(23,242 )	(21,122 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		116,605	78,577
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		153,732	123,248
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6	-	(10,392 )
<b>NET ASSETS</b>		153,732	112,856
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Profit and Loss Account		153,632	112,756
<b>SHAREHOLDERS' FUNDS</b>		153,732	112,856

**Amos Consulting Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2021**

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For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Ms Julie-Ann Amos**

Director

**18 November 2021**

The notes on pages 4 to 7 form part of these financial statements.

## **1. Accounting Policies**

### **1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### **1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

#### **Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

#### **Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

### **1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% straight line
Plant & Machinery	25% straight line
Motor Vehicles	25% straight line
Fixtures & Fittings	25% straight line

### **1.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

### **1.5. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**Amos Consulting Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2021**

**1.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2020: 2)

**3. Tangible Assets**

	<b>Land &amp; Property</b>				
	<b>Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2020	82,959	55,492	13,583	9,457	161,491
As at 31 March 2021	82,959	55,492	13,583	9,457	161,491
<b>Depreciation</b>					
As at 1 April 2020	47,629	55,490	4,245	9,456	116,820
Provided during the period	4,148	-	3,396	-	7,544
As at 31 March 2021	51,777	55,490	7,641	9,456	124,364
<b>Net Book Value</b>					
As at 31 March 2021	31,182	2	5,942	1	37,127
As at 1 April 2020	35,330	2	9,338	1	44,671

**Amos Consulting Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2021**

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	25	-
Prepayments and accrued income	554	554
Other debtors	135,184	95,934
VAT	-	262
Other taxes and social security	104	-
	<u>135,867</u>	<u>96,750</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,899	4,522
Corporation tax	10,874	13,075
VAT	246	-
Other creditors	30	-
Accruals and deferred income	3,088	3,088
Director's loan account	6,105	437
	<u>23,242</u>	<u>21,122</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	-	10,392
	<u>-</u>	<u>10,392</u>

**7. Obligations Under Finance Leases and Hire Purchase**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	-	10,392
	<u>-</u>	<u>10,392</u>
	<u>-</u>	<u>10,392</u>
	<u>-</u>	<u>10,392</u>

**Amos Consulting Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2021**

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**8. Share Capital**

	<b>2021</b>	<b>2020</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**9. General Information**

Amos Consulting Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04717271 . The registered office is Fairview, Park Hill, Whitecroft, Lydney, Gloucestershire, GL15 4PQ.



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.