

Registered number  
04944785

Amita (UK) Limited

Unaudited Filleted Accounts

31 October 2018

**Amita (UK) Limited****Registered number:** 04944785**Balance Sheet****as at 31 October 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	80,259	77,733
<b>Current assets</b>			
Stocks		50	50
Debtors	4	135,802	108,262
Cash at bank and in hand		105,643	41,381
		<u>241,495</u>	<u>149,693</u>
<b>Creditors: amounts falling due within one year</b>	5	(183,346)	(89,280)
<b>Net current assets</b>		<u>58,149</u>	<u>60,413</u>
<b>Total assets less current liabilities</b>		<u>138,408</u>	<u>138,146</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(35,313)	(39,774)
<b>Provisions for liabilities</b>		(15,249)	(14,769)
<b>Net assets</b>		<u>87,846</u>	<u>83,603</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		87,746	83,503
<b>Shareholders' funds</b>		<u>87,846</u>	<u>83,603</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Astles

Director

Approved by the board on 20 February 2019

**Amita (UK) Limited**  
**Notes to the Accounts**  
**for the year ended 31 October 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	15% reducing balance
Motor Vehicles	25% reducing balance

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that

ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

<b>2 Employees</b>	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	11	11
<b>3 Tangible fixed assets</b>		
	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		<b>Total</b>
		<b>£</b>
At 1 November 2017	84,664	101,352
Additions	8,755	28,841
Disposals	-	(26,776)
At 31 October 2018	93,419	103,417
<b>Depreciation</b>		
At 1 November 2017	58,849	49,434
Charge for the year	5,186	16,958
On disposals	-	(13,850)
At 31 October 2018	64,035	52,542
<b>Net book value</b>		
At 31 October 2018	29,384	50,875
At 31 October 2017	25,815	51,918
<b>4 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	91,362	81,700
Other debtors	44,440	26,562
	135,802	108,262
<b>5 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	11,771	13,499
Trade creditors	115,755	41,649
Corporation tax	14,435	5,993
Other taxes and social security costs	34,517	22,590
Other creditors	6,868	5,549

	<u>183,346</u>	<u>89,280</u>
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**6 Creditors: amounts falling due after one year**

**2018**

**2017**

£

£

Obligations under finance lease and hire purchase contracts

35,313

39,774

**7 Other information**

Amita (UK) Limited is a private company limited by shares and incorporated in England. Its registered office is:

4 Verity Court

Pochin Way

Middlewich

Cheshire

CW10 0GW

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