

Registered number
12205068

Andalus Universal Limited

Filleted Accounts

30 September 2022

Andalus Universal Limited**Registered number: 12205068****Director's Report**

The director presents his report and accounts for the year ended 30 September 2022.

Principal activities

The company's principal activity during the year continued to be the letting of residential property.

Directors

The following persons served as directors during the year:

Philip Pike

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 18 October 2022 and signed on its behalf.

Philip Pike

Director

Andalus Universal Limited
Accountants' Report

Accountants' report to the director of
Andalus Universal Limited

You consider that the company is exempt from an audit for the year ended 30 September 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Accountancy Admin Ltd
Accountants

Tan Y Mynydd
Stad Gwastadgoed Isaf
Llwyngwrl
Gwynedd
LL37 2LA

18 October 2022

Andalus Universal Limited**Registered number:** 12205068**Balance Sheet****as at 30 September 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	381,859	380,148
Current assets			
Cash at bank and in hand		3,804	4,303
Creditors: amounts falling due within one year	4	(150,243)	(297,942)
Net current liabilities		(146,439)	(293,639)
Total assets less current liabilities		235,420	86,509
Creditors: amounts falling due after more than one year	5	(253,507)	(108,292)
Net liabilities		(18,087)	(21,783)
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(18,187)	(21,883)
Shareholder's funds		(18,087)	(21,783)

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

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

The director acknowledges his 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.

Philip Pike

Director

Andalus Universal Limited
Notes to the Accounts
for the year ended 30 September 2022

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:

Land and buildings	Not depreciated
Fixtures, fittings, tools and equipment	over 4 years

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.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>0</u>

3 Tangible fixed assets

Plant and

	Land and buildings £	machinery etc £	Total £
Cost			
At 1 October 2021	377,227	5,842	383,069
Additions	2,586	780	3,366
At 30 September 2022	<u>379,813</u>	<u>6,622</u>	<u>386,435</u>
Depreciation			
At 1 October 2021	-	2,921	2,921
Charge for the year	-	1,655	1,655
At 30 September 2022	<u>-</u>	<u>4,576</u>	<u>4,576</u>
Net book value			
At 30 September 2022	<u>379,813</u>	<u>2,046</u>	<u>381,859</u>
At 30 September 2021	<u>377,227</u>	<u>2,921</u>	<u>380,148</u>

4 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans (secured)	8,993	4,208
Directors Loan	140,500	292,900
Other creditors	750	834
	<u>150,243</u>	<u>297,942</u>

5 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans (secured)	<u>253,507</u>	<u>108,292</u>

6 Loans	2022	2021
	£	£
Creditors include:		
Secured bank loans	<u>262,500</u>	<u>112,500</u>

The loans represent mortgage on investment properties and are secured against the property.

7 Other information

Andalus Universal Limited is a private company limited by shares and incorporated in England.
 Its registered office is:
 34 Northbrook Road
 Solihull
 West Midlands

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.