Registered number
12205068

Andalus Universal Limited

Filleted Accounts

30 September 2021

Andalus Universal Limited

Registered number: 12205068

Director's Report

The director presents his report and accounts for the year ended 30 September 2021.

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 13 October 2021 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 2021. 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
Llwyngwril
Gwynedd
LL37 2LA

13 October 2021

Andalus Universal Limited

Registered number: 12205068

Balance Sheet

as at 30 September 2021

	Notes		2021		2020
			£		£
Fixed assets					
Tangible assets	3		380,148		176,743
Current assets					
Cash at bank and in hand		4,303		3,457	
Creditors: amounts falling due within one year	4	(297,942)		(85,062)	
Net current liabilities			(293,639)		(81,605)
Total assets less current liabilities			86,509		95,138
Creditors: amounts falling due after more than one year	5		(108,292)		(108,292)
Net liabilities			(21,783)		(13,154)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(21,883)		(13,254)
Shareholder's funds			(21,783)		(13,154)

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

Approved by the board on 13 October 2021

Andalus Universal Limited

Notes to the Accounts

for the year ended 30 September 2021

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.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2021	2020
	Number	Number
Average number of persons employed by the company	1	0

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 October 2020	172,362	5,842	178,204
Additions	204,865	-	204,865
At 30 September 2021	377,227	5,842	383,069
Depreciation			
At 1 October 2020	-	1,461	1,461
Charge for the year	-	1,460	1,460
At 30 September 2021	-	2,921	2,921
Net book value			
At 30 September 2021	377,227	2,921	380,148
At 30 September 2020	172,362	4,381	176,743

4 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans (secured)	4,208	4,208
Directors Loan	292,900	79,900
Other creditors	834	954
	297,942	85,062

5 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans (secured)	108,292	108,292

6 Loans

	2021	2020
	£	£
Creditors include:		
Secured bank loans	112,500	112,500

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

B90 3NP