


FINAL ATMOSPHERE LIMITED
UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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FINAL ATMOSPHERE LIMITED

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FINAL ATMOSPHERE LIMITED
REGISTERED NUMBER:06198038

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	As restated 2020 £
Fixed assets			
Investments	3	93,750	93,750
Current assets			
Debtors	4	259,443	116,345
Creditors: amounts falling due within one year	5	(32,793)	(20,737)
Net current assets		226,650	95,608
Total assets less current liabilities		320,400	189,358
Creditors: amounts falling due after more than one year	6	(93,750)	(93,750)
Net assets		226,650	95,608
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account		226,649	95,607
Shareholder's funds		226,650	95,608

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

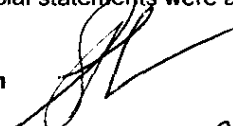
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

S Graham
Director

Date:


16 February 2022

The notes on pages 3 to 4 form part of these financial statements.

FINAL ATMOSPHERE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2021**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2020	1	95,607	95,608
Profit for the year	-	131,042	131,042
At 31 March 2021	1	226,649	226,650

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2020**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2019 (as previously stated)	1	392,226	392,227
Prior year adjustment	-	(266,415)	(266,415)
At 1 April 2019 (as restated)	1	125,811	125,812
Profit for the year	-	67,017	67,017
Dividends: Equity capital	-	(97,221)	(97,221)
At 31 March 2020	1	95,607	95,608

The notes on pages 3 to 4 form part of these financial statements.

FINAL ATMOSPHERE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

Final Atmosphere Limited (the company) is a limited liability company incorporated and domiciled in the United Kingdom. The address of its registered office is shown on the company information page.

The financial statements are prepared in Sterling (£), which is the functional currency of the company. The financial statements are for the year ended 31 March 2021 (2020: 31 March 2020).

1.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Financial Reporting Standard (FRS) 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland, including section 1A of FRS 102, and the Companies Act 2006.

The following principle accounting policies have been applied consistently throughout the year:

1.2 Prior year restatement

The prior year balances in relation to income from investments, dividends payable, amounts due from group undertakings and corporation tax payable have been restated as a result of previously omitted or incorrect classification of transactions.

The restatement has resulted a reduction in the profit and loss reserve balance as at 1 April 2019 of £266,415. The restatement has also resulted in an increase in profit after tax of £4,064 for the year ended 31 March 2020, a reduction in net current assets of £165,577 and a reduction in net assets of £165,577 as at 31 March 2020.

1.3 Taxation

The tax charge for the year comprises of current tax.

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

1.4 Investments

Investments in subsidiaries are measured at cost less accumulated impairment.

1.5 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

1.6 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2020: £Nil).

FINAL ATMOSPHERE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Fixed asset investments

	Unlisted investments £
Cost	
At 1 April 2020 and at 31 March 2021	<u>93,750</u>

4. Debtors

	2021 £	As restated 2020 £
Amounts owed by related undertakings	259,442	116,344
Called up share capital not paid	1	1
	<u>259,443</u>	<u>116,345</u>

5. Creditors: Amounts falling due within one year

	2021 £	As restated 2020 £
Corporation tax	32,793	20,737
	<u>32,793</u>	<u>20,737</u>

6. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Amounts owed to group undertakings	93,750	93,750
	<u>93,750</u>	<u>93,750</u>

7. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
1 Ordinary share of £1	1	1
	<u>1</u>	<u>1</u>