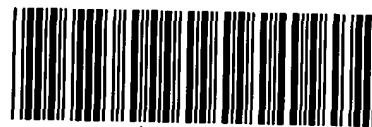


REGISTRAR OF COMPANIES

AMBRA MEDDA OFFICE LIMITED
COMPANY REGISTRATION NUMBER: 10148090

FILLETED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2023

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COMPANIES HOUSE

A. S. ZANETTOS & CO LIMITED

Chartered Accountants
2 - 5 Croxted Mews
286a/288 Croxted Road
London SE24 9DA

AMBRA MEDDA OFFICE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Intangible assets | 5 | 9,000 | 12,000 |
| Tangible assets | 6 | 762 | 1,016 |
| | | <u>9,762</u> | <u>13,016</u> |
| Current assets | | | |
| Stocks | | 1,722 | — |
| Debtors | 7 | — | 65,760 |
| Cash at bank and in hand | | <u>52,758</u> | <u>2,438</u> |
| | | <u>54,480</u> | <u>68,198</u> |
| Creditors: amounts falling due within one year | 8 | <u>138,670</u> | <u>117,840</u> |
| Net current liabilities | | <u>84,190</u> | <u>49,642</u> |
| Total assets less current liabilities | | <u>(74,428)</u> | <u>(36,626)</u> |
| Net liabilities | | <u>(74,428)</u> | <u>(36,626)</u> |
| Capital and reserves | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | <u>(74,528)</u> | <u>(36,726)</u> |
| Shareholders deficit | | <u>(74,428)</u> | <u>(36,626)</u> |

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 10 August 2023, and are signed on behalf of the board by:


Ms A. Medda
Director

Company registration number: 10148090

YEAR ENDED 30 APRIL 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 2 - 5 Croxted Mews, 286a/288 Croxted Road, London, SE24 9DA.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

AMBRA MEDDA OFFICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2023

3. Accounting policies (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|-----------------------|------------------------|
| Fixtures and fittings | - 25% reducing balance |
| Equipment | - 25% reducing balance |

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

5. Intangible assets

| | Goodwill £ |
|--|-----------------------|
| Cost | |
| At 1 May 2022 and 30 April 2023 | 30,000 |
| Amortisation | |
| At 1 May 2022 | 18,000 |
| Charge for the year | 3,000 |
| At 30 April 2023 | 21,000 |
| Carrying amount | |
| At 30 April 2023 | 9,000 |
| At 30 April 2022 | 12,000 |

AMBRA MEDDA OFFICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2023

6. Tangible assets

| | Fixtures and fittings £ | Equipment £ | Total £ |
|---------------------------------|-------------------------------|----------------|--------------|
| Cost | | | |
| At 1 May 2022 and 30 April 2023 | <u>2,000</u> | <u>2,990</u> | <u>4,990</u> |
| Depreciation | | | |
| At 1 May 2022 | 1,525 | 2,449 | 3,974 |
| Charge for the year | <u>119</u> | <u>135</u> | <u>254</u> |
| At 30 April 2023 | <u>1,644</u> | <u>2,584</u> | <u>4,228</u> |
| Carrying amount | | | |
| At 30 April 2023 | <u>356</u> | <u>406</u> | <u>762</u> |
| At 30 April 2022 | <u>475</u> | <u>541</u> | <u>1,016</u> |

7. Debtors

| | 2023 £ | 2022 £ |
|---------------|-----------|---------------|
| Trade debtors | <u>-</u> | <u>65,760</u> |

8. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------------------|----------------|----------------|
| Trade creditors | 4,924 | - |
| Social security and other taxes | 11,768 | 12,009 |
| Other creditors | <u>121,978</u> | <u>105,831</u> |
| | <u>138,670</u> | <u>117,840</u> |