

REGISTERED NUMBER: 10217563 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2018

for

Atoh Limited

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for the Year Ended 30 June 2018

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DIRECTOR: G Davies

REGISTERED OFFICE: 146 Rectory Road
Farnborough
Hampshire
GU14 8AL

REGISTERED NUMBER: 10217563 (England and Wales)

ACCOUNTANTS: Branston Adams
Suite 2, Victoria House
South Street
Farnham
Surrey
GU9 7QU

Balance Sheet
30 June 2018

	Notes	30.6.18 £	£	30.6.17 £	£
FIXED ASSETS					
Intangible assets	4		13,266		-
Tangible assets	5		<u>2,565</u>		<u>1,684</u>
			15,831		1,684
CURRENT ASSETS					
Debtors	6	47,742		36,065	
Cash at bank		<u>234,102</u>		<u>103,276</u>	
		281,844		139,341	
CREDITORS					
Amounts falling due within one year	7	<u>66,097</u>		<u>51,436</u>	
NET CURRENT ASSETS			<u>215,747</u>		<u>87,905</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>231,578</u>		<u>89,589</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>231,577</u>		<u>89,588</u>
SHAREHOLDERS' FUNDS			<u>231,578</u>		<u>89,589</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16 October 2018 and were signed by:

G Davies - Director

Notes to the Financial Statements
for the Year Ended 30 June 2018

1. **STATUTORY INFORMATION**

Atoh Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents income derived from the ordinary activities of the business less discounts and VAT.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of three years.

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.
- How the software will generate probable future economic benefits.
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. Only when the development is complete, and the software is available for use as intended by management, will amortisation be recognised.

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

If the net fair value of the identifiable assets and liabilities acquired exceeds the cost of a business combination, the excess up to the fair value of non-monetary assets acquired is recognised in profit or loss in the periods in which the non-monetary assets are recovered. Any excess exceeding the fair value of non-monetary assets acquired is recognised in profit or loss in the periods expected to be benefitted.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
Additions	13,266
At 30 June 2018	<u>13,266</u>
NET BOOK VALUE	
At 30 June 2018	<u>13,266</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2017	1,003	1,522	2,525
Additions	1,072	1,513	2,585
At 30 June 2018	<u>2,075</u>	<u>3,035</u>	<u>5,110</u>
DEPRECIATION			
At 1 July 2017	334	507	841
Charge for year	692	1,012	1,704
At 30 June 2018	<u>1,026</u>	<u>1,519</u>	<u>2,545</u>
NET BOOK VALUE			
At 30 June 2018	<u>1,049</u>	<u>1,516</u>	<u>2,565</u>
At 30 June 2017	<u>669</u>	<u>1,015</u>	<u>1,684</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.18	30.6.17
	£	£
Trade debtors	<u>47,742</u>	<u>36,065</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.18	30.6.17
	£	£
Taxation and social security	60,884	49,060
Other creditors	5,213	2,376
	<u>66,097</u>	<u>51,436</u>

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr G Davies by virtue of is 100% shareholding

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.