

Unaudited Financial Statements for the Year Ended 30 June 2023

for

Atoh Limited

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for the Year Ended 30 June 2023

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Atoh Limited

Company Information
for the Year Ended 30 June 2023

DIRECTORS:

G Davies
Mrs K S Davies

REGISTERED OFFICE:

78 The Common
Crich
Matlock
DE4 5BJ

REGISTERED NUMBER:

10217563 (England and Wales)

ACCOUNTANTS:

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

Balance Sheet
30 June 2023

	Notes	30.6.23 £	£	30.6.22 £	£
FIXED ASSETS					
Intangible assets	4		-		1,221
Tangible assets	5		2,105		1,377
Investment property	6		-		140,969
			<u>2,105</u>		<u>143,567</u>
CURRENT ASSETS					
Debtors	7	24,363		24,276	
Cash at bank		<u>341,476</u>		<u>224,927</u>	
		365,839		249,203	
CREDITORS					
Amounts falling due within one year	8	<u>16,872</u>		<u>20,394</u>	
NET CURRENT ASSETS			<u>348,967</u>		<u>228,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>351,072</u>		<u>372,376</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>351,071</u>		<u>372,375</u>
SHAREHOLDERS' FUNDS			<u>351,072</u>		<u>372,376</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 8 December 2023 and were signed on its behalf by:

G Davies - Director

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. **ACCOUNTING POLICIES - continued**

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Computer software £
COST	
At 1 July 2022	
and 30 June 2023	21,993
AMORTISATION	
At 1 July 2022	20,772
Amortisation for year	1,221
At 30 June 2023	21,993
NET BOOK VALUE	
At 30 June 2023	-
At 30 June 2022	1,221

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2022	2,457	10,066	12,523
Additions	2,592	-	2,592
At 30 June 2023	5,049	10,066	15,115
DEPRECIATION			
At 1 July 2022	2,457	8,689	11,146
Charge for year	864	1,000	1,864
At 30 June 2023	3,321	9,689	13,010
NET BOOK VALUE			
At 30 June 2023	1,728	377	2,105
At 30 June 2022	-	1,377	1,377

6. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 July 2022	140,969
Disposals	(140,969)
At 30 June 2023	-
NET BOOK VALUE	
At 30 June 2023	-
At 30 June 2022	140,969

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

	30.6.23	30.6.22
	£	£
Trade debtors	24,363	24,276

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

	30.6.23	30.6.22
	£	£
Taxation and social security	13,881	17,302
Other creditors	2,991	3,092
	16,872	20,394

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr G Davies & Mrs K S Davies.

Ultimate control of the company during the year was shared between Mr and Mrs Davies by virtue of their shareholding and directorship.

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.