

**ENGALOGY LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 3 JULY 2018 TO 31 JULY 2019**

Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;

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COMPANIES HOUSE

Engalogy Ltd
Director's Report and Unaudited Financial Statements
For the Period 3 July 2018 to 31 July 2019

Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Profit and Loss Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Trading Profit and Loss Account	8

Engalogy Ltd
Company Information
For the Period 3 July 2018 to 31 July 2019

Director	Mr Nitin Gupta
Company Number	11444811
Registered Office	59 Stroud Crescent London SW15 3EL
Accountants	Lanop Chartered Certified Accountants 389 Upper Richmond London SW15 5QL

Engalogy Ltd
Company No. 11444811
Director's Report For the Period 3 July 2018 to 31 July 2019

The director presents his report and the financial statements for the period ended 31 July 2019.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activity

The company's principal activity continues to be that of Other professional, scientific and technical activities not elsewhere classified.

Directors

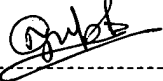
The directors who held office during the period were as follows:

Mr Nitin Gupta

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Nitin Gupta

Director

08/01/2021

Engalogy Ltd
Accountant's Report
For the Period 3 July 2018 to 31 July 2019

In accordance with the engagement letter dated 05 December 2020, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at period ended 31 July 2019 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

A handwritten signature in black ink, appearing to read 'LANOP', with a horizontal line drawn underneath it.

08/01/2021

Lanop Chartered Certified Accountants

389 Upper Richmond
London
SW15 5QL

Engalogy Ltd
Profit and Loss Account
For the Period 3 July 2018 to 31 July 2019

	Notes	31 July 2019 £
TURNOVER		<u>2,000</u>
GROSS PROFIT		2,000
Administrative expenses		<u>(3,037)</u>
OPERATING LOSS AND LOSS FOR THE FINANCIAL PERIOD		<u><u>(1,037)</u></u>

The notes on pages 6 to 7 form part of these financial statements.

Engalogy Ltd
Balance Sheet
As at 31 July 2019

		31 July 2019	
	Notes	£	£
Creditors: Amounts Falling Due Within One Year	3	<u>(1,036)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(1,036)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(1,036)</u>
NET LIABILITIES			<u>(1,036)</u>
CAPITAL AND RESERVES			
Called up share capital	4		1
Profit and Loss Account			<u>(1,037)</u>
SHAREHOLDERS' FUNDS			<u>(1,036)</u>

For the period ending 31 July 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Nitin Gupta

Director

08/01/2021

The notes on pages 6 to 7 form part of these financial statements.

Engalogy Ltd
Notes to the Financial Statements
For the Period 3 July 2018 to 31 July 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

1.4. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Directors do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Engalogy Ltd
Notes to the Financial Statements (continued)
For the Period 3 July 2018 to 31 July 2019

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL

3. Creditors: Amounts Falling Due Within One Year

31 July 2019

£

Accruals and deferred income

720

Director's loan account

316

1,036

4. Share Capital

31 July 2019

Allotted, Called up and fully paid

1

5. Related Party Transactions

The company was controlled throughout the current period by Mr Nitin Gupta by virtue of ownership of the entire issued share capital.

6. Going Concern

Notwithstanding the deficiency in net assets of the company, the financial statements have been prepared in accordance with the accounting principles applicable to a going concern, on the basis of continuing financial support being provided by the director.

7. General Information

Engalogy Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11444811. The registered office is 59 Stroud Crescent, London, SW15 3EL.

Engalogy Ltd
Trading Profit and Loss Account
For the Period 3 July 2018 to 31 July 2019

	31 July 2019	
	£	£
TURNOVER		
Sales		2,000
GROSS PROFIT		2,000
Administrative Expenses		
Travel expenses	261	
Use of private residence	208	
Computer and IT consumables	181	
Training seminars and workshops	1,044	
Telecommunications and data costs	623	
Accountancy fees	720	
		<u>(3,037)</u>
OPERATING LOSS AND LOSS FOR THE FINANCIAL PERIOD		<u><u>(1,037)</u></u>