

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

UMI INU LIMITED

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FOR THE YEAR ENDED 31 MARCH 2023

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UMI INU LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTOR: K M Horan

REGISTERED OFFICE: Room 73, Wrest House Wrest Park
Silsoe
Bedford
MK45 4HR

REGISTERED NUMBER: 12499620 (England and Wales)

ACCOUNTANTS: MDG Business Associates Limited
Room 73
Wrest House
Wrest Park
Silsoe
Bedfordshire
MK45 4HR

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	5		17,098		20,953
CURRENT ASSETS					
Debtors	6	5,880		658	
Cash at bank		<u>9,687</u>		<u>3,974</u>	
		15,567		4,632	
CREDITORS					
Amounts falling due within one year	7	<u>8,319</u>		<u>167</u>	
NET CURRENT ASSETS			<u>7,248</u>		<u>4,465</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>24,346</u>		<u>25,418</u>
CAPITAL AND RESERVES					
Called up share capital	8		1,000		1,000
Retained earnings			<u>23,346</u>		<u>24,418</u>
SHAREHOLDERS' FUNDS			<u>24,346</u>		<u>25,418</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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
- (b) 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 director and authorised for issue on 20 November 2023 and were signed by:

K M Horan - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

Umi Inu 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Plant & equipment - 25% on cost

Computer equipment - 25% on cost

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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

5. TANGIBLE FIXED ASSETS

	Plant & equipment £	Computer equipment £	Totals £
Cost			
At 1 April 2022	22,069	3,017	25,086
Additions	-	2,528	2,528
At 31 March 2023	<u>22,069</u>	<u>5,545</u>	<u>27,614</u>
Depreciation			
At 1 April 2022	3,263	870	4,133
Charge for year	5,517	866	6,383
At 31 March 2023	<u>8,780</u>	<u>1,736</u>	<u>10,516</u>
Net book value			
At 31 March 2023	<u>13,289</u>	<u>3,809</u>	<u>17,098</u>
At 31 March 2022	<u>18,806</u>	<u>2,147</u>	<u>20,953</u>

UMI INU LIMITED (REGISTERED NUMBER: 12499620)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Corporation tax recoverable	-	658
Prepayments and accrued income	5,880	-
	<u>5,880</u>	<u>658</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Corporation tax	6,144	-
Director's loan account	175	167
Accruals and deferred income	2,000	-
	<u>8,319</u>	<u>167</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
1,000	Ordinary	1	<u>1,000</u>	<u>1,000</u>

9. RELATED PARTY DISCLOSURES

At the year end, the company owed an amount of £175 (2022: £167) to K M Horan, director. No interest (2022: £Nil) was charged on this balance during the year and there are no set repayment terms.

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.