

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

FOR

RICHARD AMOS LTD.

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FOR THE YEAR ENDED 30 SEPTEMBER 2023

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RICHARD AMOS LTD.
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

DIRECTOR: D Burgon

SECRETARY: D Burgon

REGISTERED OFFICE: 2 Golden Square
Duns
Berwickshire
TD11 3AW

REGISTERED NUMBER: SC240332 (Scotland)

ACCOUNTANTS: J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
RICHARD AMOS LTD.

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Richard Amos Ltd. for the year ended 30 September 2023 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Richard Amos Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Richard Amos Ltd. and state those matters that we have agreed to state to the director of Richard Amos Ltd. in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Richard Amos Ltd. and its director for our work or for this report.

It is your duty to ensure that Richard Amos Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Richard Amos Ltd.. You consider that Richard Amos Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Richard Amos Ltd.. 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 statutory financial statements.

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

4 January 2024

BALANCE SHEET
30 SEPTEMBER 2023

	Notes	30/9/23 £	£	30/9/22 £	£
FIXED ASSETS					
Intangible assets	4		30,000		40,000
Tangible assets	5		<u>40,822</u>		<u>54,242</u>
			70,822		94,242
CURRENT ASSETS					
Debtors	6	32,634		44,379	
Cash at bank		<u>151,253</u>		<u>153,116</u>	
		183,887		197,495	
CREDITORS					
Amounts falling due within one year	7	<u>75,476</u>		<u>92,710</u>	
NET CURRENT ASSETS			<u>108,411</u>		<u>104,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>179,233</u>		<u>199,027</u>
CAPITAL AND RESERVES					
Called up share capital			101		100
Capital redemption reserve			100		100
Retained earnings			<u>179,032</u>		<u>198,827</u>
SHAREHOLDERS' FUNDS			<u>179,233</u>		<u>199,027</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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.

BALANCE SHEET - continued
30 SEPTEMBER 2023

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 4 January 2024 and were signed by:

D Burgon - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. STATUTORY INFORMATION

Richard Amos Ltd. is a private company, limited by shares, registered in Scotland. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised over ten years in accordance with FRS 102.

Tangible fixed assets

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

Freehold property	- 20% on reducing balance
Plant and machinery	- Straight line over 4 years
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2022 - 8) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 October 2022	
and 30 September 2023	<u>100,000</u>
AMORTISATION	
At 1 October 2022	60,000
Charge for year	<u>10,000</u>
At 30 September 2023	<u>70,000</u>
NET BOOK VALUE	
At 30 September 2023	<u>30,000</u>
At 30 September 2022	<u>40,000</u>

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 October 2022					
and 30 September 2023	<u>16,047</u>	<u>59,596</u>	<u>1,810</u>	<u>30,999</u>	<u>108,452</u>
DEPRECIATION					
At 1 October 2022	-	51,935	322	1,953	54,210
Charge for year	<u>3,209</u>	<u>2,726</u>	<u>223</u>	<u>7,262</u>	<u>13,420</u>
At 30 September 2023	<u>3,209</u>	<u>54,661</u>	<u>545</u>	<u>9,215</u>	<u>67,630</u>
NET BOOK VALUE					
At 30 September 2023	<u>12,838</u>	<u>4,935</u>	<u>1,265</u>	<u>21,784</u>	<u>40,822</u>
At 30 September 2022	<u>16,047</u>	<u>7,661</u>	<u>1,488</u>	<u>29,046</u>	<u>54,242</u>

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

	30/9/23 £	30/9/22 £
Trade debtors	<u>32,634</u>	<u>44,379</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

	30/9/23	30/9/22
	£	£
Taxation and social security	66,387	69,540
Other creditors	<u>9,089</u>	<u>23,170</u>
	<u>75,476</u>	<u>92,710</u>

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.