

Registration number: 07662029

# **Eleni Rothwell Consultancy Limited**

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 June 2022

# **Eleni Rothwell Consultancy Limited**

## **Contents**

Balance Sheet	<u>1</u> to <u>2</u>
Statement of Changes in Equity	<u>3</u>
Notes to the Unaudited Financial Statements	<u>4</u> to <u>8</u>

# Eleni Rothwell Consultancy Limited

(Registration number: 07662029)  
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	326	278
Investment property	<u>5</u>	150,000	150,000
		<u>150,326</u>	<u>150,278</u>
<b>Current assets</b>			
Debtors	<u>6</u>	42,909	17,478
Cash at bank and in hand		58,619	33,922
		101,528	51,400
<b>Creditors:</b> Amounts falling due within one year	<u>7</u>	(51,045)	(66,139)
<b>Net current assets/(liabilities)</b>		<u>50,483</u>	<u>(14,739)</u>
<b>Total assets less current liabilities</b>		200,809	135,539
<b>Provisions for liabilities</b>		(7,862)	(7,862)
<b>Net assets</b>		<u>192,947</u>	<u>127,677</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	100	100
Revaluation reserve		33,517	33,517
Retained earnings		159,330	94,060
Shareholders' funds		<u>192,947</u>	<u>127,677</u>

# **Eleni Rothwell Consultancy Limited**

**(Registration number: 07662029)**

## **Balance Sheet as at 30 June 2022 (continued)**

For the financial year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 27 March 2023

.....  
Ms E Psarompa-Rothwell  
Director

# Eleni Rothwell Consultancy Limited

## Statement of Changes in Equity for the Year Ended 30 June 2022

	Share capital £	Revaluation reserve £	Retained earnings £	Total £
At 1 July 2021	100	33,517	94,060	127,677
Profit for the year	-	-	67,270	67,270
Dividends	-	-	(2,000)	(2,000)
At 30 June 2022	100	33,517	159,330	192,947

	Share capital £	Revaluation reserve £	Retained earnings £	Total £
At 1 July 2020	100	33,517	57,493	91,110
Profit for the year	-	-	36,567	36,567
At 30 June 2021	100	33,517	94,060	127,677

# **Eleni Rothwell Consultancy Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Blue Boy Barn  
High Street  
Hawkesbury Upton  
South Glos  
GL9 1AU  
United Kingdom

### **2 Accounting policies**

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

# **Eleni Rothwell Consultancy Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022 (continued)**

### **2 Accounting policies (continued)**

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% Reducing Balance

#### **Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

#### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

# **Eleni Rothwell Consultancy Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022 (continued)**

### **2 Accounting policies (continued)**

#### **Financial instruments**

##### ***Classification***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).



# Eleni Rothwell Consultancy Limited

## Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022 (continued)

### 4 Tangible assets

	Office equipment £	Total £
<b>Cost or valuation</b>		
At 1 July 2021	1,257	1,257
Additions	160	160
	<hr/>	<hr/>
At 30 June 2022	1,417	1,417
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 July 2021	979	979
Charge for the year	112	112
	<hr/>	<hr/>
At 30 June 2022	1,091	1,091
	<hr/>	<hr/>
<b>Carrying amount</b>		
At 30 June 2022	326	326
	<hr/>	<hr/>
At 30 June 2021	278	278
	<hr/>	<hr/>

### 5 Investment properties

	2022 £
At 1 July	150,000
	<hr/>
At 30 June	150,000
	<hr/>

The director is satisfied that the value of the Investment Property of £150,000 represents the fair value of the property at the balance sheet date.

### 6 Debtors

	2022 £	2021 £
<b>Current</b>		
Trade debtors	4,535	-
Prepayments	38,374	17,478
	<hr/>	<hr/>
	42,909	17,478
	<hr/>	<hr/>

# **Eleni Rothwell Consultancy Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022 (continued)**

### **7 Creditors**

**Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Taxation and social security	15,756	8,609
Accruals and deferred income	513	500
Other creditors	34,776	57,030
	<u>51,045</u>	<u>66,139</u>

### **8 Share capital**

**Allotted, called up and fully paid shares**

	<b>2022</b>		<b>2021</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

### **9 Related party transactions**

**Other transactions with the director**

Other creditors includes a loan payable to the director, Ms E Psarompa-Rothwell, amounting to £34,240 (2021 : £56,493)

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.