

Anthony Kemp Consulting Limited

Unaudited Filleted Financial Statements
for the Year Ended 31 July 2023

Anthony Kemp Consulting Limited

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Anthony Kemp Consulting Limited

Company Information

Director A Kemp

Registered office Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
East Yorkshire
HU17 0RT

Anthony Kemp Consulting Limited

(Registration number: 11457501)

Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	299	-
Current assets			
Debtors	<u>5</u>	259	-
Cash at bank and in hand		44,422	14,609
		44,681	14,609
Creditors: Amounts falling due within one year	<u>6</u>	(10,589)	(600)
Net current assets		34,092	14,009
Net assets		<u>34,391</u>	<u>14,009</u>
Capital and reserves			
Called up share capital		2	2
Retained earnings		34,389	14,007
Shareholders' funds		<u>34,391</u>	<u>14,009</u>

For the financial year ending 31 July 2023 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 his 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. As permitted by section 444 (5A) of the Companies Act 2006, the Director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 8 February 2024

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A Kemp
Director

Anthony Kemp Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

1 General information

The company is a private company limited by share capital incorporated in England and Wales and the company registration number is 11457501.

The address of its registered office is:

Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
East Yorkshire
HU17 0RT

The principal place of business is:

148 Beverley Road
Kirkella
Hull
East Yorkshire
HU10 7HA

These financial statements were authorised for issue by the director on 8 February 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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.

The financial statements have been prepared in sterling and are rounded to the nearest pound.

Revenue recognition

Turnover arises from the sale of consultancy services. Turnover is measured at the fair value of the consideration received or receivable and represents amounts for the rendering of services in the normal course of business, net of discounts and other sales-related taxes.

Turnover from the provision of consultancy services is recognised when the service is performed.

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 of each of the companies activities.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective

functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Anthony Kemp Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss has been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the profit and loss account.

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:

Asset class	Depreciation method and rate
Office equipment	33% Straight Line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the Company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the Company (including the Director) during the year, was 2 (2022 - 2).

Anthony Kemp Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 August 2022	450	450
Additions	299	299
Disposals	(450)	(450)
	<hr/>	<hr/>
At 31 July 2023	299	299
	<hr/>	<hr/>
Depreciation		
At 1 August 2022	450	450
Eliminated on disposal	(450)	(450)
	<hr/>	<hr/>
At 31 July 2023	-	-
	<hr/>	<hr/>
Carrying amount		
At 31 July 2023	<hr/> <hr/> 299	<hr/> <hr/> 299

5 Debtors

	2023 £	2022 £
Other debtors	259	-
	<hr/>	<hr/>
	<hr/> <hr/> 259	<hr/> <hr/> -

6 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Taxation and social security	9,543	-
Accruals and deferred income	1,046	600
	<hr/>	<hr/>
	<hr/> <hr/> 10,589	<hr/> <hr/> 600

Anthony Kemp Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

7 Related party transactions

Transactions with the Director

	At 1 August 2022 £	Advances to Director £	At 31 July 2023 £
2023			
A Kemp			
Unsecured, interest free loan, repayable on demand	-	259	259

Other transactions with the Director

At the year end the director owed the company £259 (2022: £0). Loans made to the company by the directors are unsecured, interest free and repayable on demand.

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.