

**Ligas Services Limited**  
**Unaudited Financial Statements**  
**for the Period 1 May 2021 to 31 March 2022**

**Contents of the Financial Statements  
for the Period 1 May 2021 to 31 March 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Ligas Services Limited**  
**Company Information**  
**for the Period 1 May 2021 to 31 March 2022**

**DIRECTOR:** Mr C Mayer

**REGISTERED OFFICE:** 10 Alder Avenue  
Bury  
Lancashire  
BL9 7LX

**REGISTERED NUMBER:** 11938424 (England and Wales)

**ACCOUNTANTS:** Carter Collins & Myer Limited  
Chichester House  
2 Chichester Street  
Rochdale  
Lancashire  
OL16 2AX

**Ligas Services Limited (Registered number: 11938424)**

**Balance Sheet  
31 March 2022**

	Notes	31.3.22 £	£	30.4.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,236		-
<b>CURRENT ASSETS</b>					
Cash at bank		1,147		1,450	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>1,862</u>		<u>1,462</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(715)</u>		<u>(12)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>521</u>		<u>(12)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		1		1
Retained earnings	7		<u>520</u>		<u>(13)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>521</u>		<u>(12)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2022 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 10 November 2022 and were signed by:

Mr C Mayer - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Period 1 May 2021 to 31 March 2022**

**1. STATUTORY INFORMATION**

Ligas Services 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.

**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.

**Tangible fixed assets**

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

**Taxation**

Taxation for the period 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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2021 - 1).

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	1,236
At 31 March 2022	<u>1,236</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1,236</u>

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

	31.3.22 £	30.4.21 £
Tax	377	208
Directors' current accounts	735	504
Accrued expenses	<u>750</u>	<u>750</u>
	<u>1,862</u>	<u>1,462</u>

Notes to the Financial Statements - continued  
for the Period 1 May 2021 to 31 March 2022

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.22	30.4.21
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

7. RESERVES

	Retained earnings £
At 1 May 2021	(13)
Profit for the period	1,533
Dividends	<u>(1,000)</u>
At 31 March 2022	<u>520</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.