

Unaudited Financial Statements for the Year Ended 31 August 2024

for

Anka Metal Coatings (Holdings) Limited

Contents of the Financial Statements
for the Year Ended 31 August 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Report of the Accountants	8

Anka Metal Coatings (Holdings) Limited

Company Information
for the Year Ended 31 August 2024

DIRECTORS:

A Clarke
Mrs S Clarke

REGISTERED OFFICE:

24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

REGISTERED NUMBER:

09907708 (England and Wales)

ACCOUNTANTS:

Johnston Wood Roach Limited
24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

Balance Sheet
31 August 2024

	Notes	31.8.24 £	£	31.8.23 £	£
FIXED ASSETS					
Tangible assets	4		17,342		23,533
Investments	5		<u>283,755</u>		<u>250,101</u>
			301,097		273,634
CURRENT ASSETS					
Debtors	6	249,225		-	
Cash at bank		<u>21,538</u>		<u>110,984</u>	
		270,763		110,984	
CREDITORS					
Amounts falling due within one year	7	<u>245,291</u>		<u>167,998</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>25,472</u>		<u>(57,014)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			326,569		216,620
PROVISIONS FOR LIABILITIES			<u>4,336</u>		<u>5,883</u>
NET ASSETS			<u>322,233</u>		<u>210,737</u>
CAPITAL AND RESERVES					
Called up share capital	8		101		101
Retained earnings			<u>322,132</u>		<u>210,636</u>
SHAREHOLDERS' FUNDS			<u>322,233</u>		<u>210,737</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
31 August 2024

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 Board of Directors and authorised for issue on 22 November 2024 and were signed on its behalf by:

A Clarke - Director

Notes to the Financial Statements
for the Year Ended 31 August 2024

1. **STATUTORY INFORMATION**

Anka Metal Coatings (Holdings) 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 (£).

Accounts are rounded to the nearest pound.

The accounts represent the company as an individual entity.

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.

Significant judgements and estimates

The preparation of financial statements requires the use of estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting period. These estimates and assumptions are based on management's best knowledge of the amount, events or actions. Actual results may differ from those amounts.

Management do not consider there to be any significant judgements or estimates used in the preparation of these financial statements.

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 and machinery - 20% on reducing balance

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at 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.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2023 - NIL).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £
COST	
At 1 September 2023	42,077
Disposals	<u>(3,410)</u>
At 31 August 2024	<u>38,667</u>
DEPRECIATION	
At 1 September 2023	18,544
Charge for year	4,336
Eliminated on disposal	<u>(1,555)</u>
At 31 August 2024	<u>21,325</u>
NET BOOK VALUE	
At 31 August 2024	<u><u>17,342</u></u>
At 31 August 2023	<u><u>23,533</u></u>

5. **FIXED ASSET INVESTMENTS**

	31.8.24 £	31.8.23 £
Shares in group undertakings	101	101
Other investments not loans	<u>283,654</u>	<u>250,000</u>
	<u><u>283,755</u></u>	<u><u>250,101</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

5. **FIXED ASSET INVESTMENTS - continued**

Additional information is as follows:

	Shares in group undertakings £
COST	
At 1 September 2023 and 31 August 2024	<u>101</u>
NET BOOK VALUE	
At 31 August 2024	<u>101</u>
At 31 August 2023	<u>101</u>

Investments (neither listed nor unlisted) were as follows:

	31.8.24 £	31.8.23 £
No description	250,000	-
Additions	20,850	250,000
Revaluations	<u>12,804</u>	<u>-</u>
	<u>283,654</u>	<u>250,000</u>

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

	31.8.24 £	31.8.23 £
Other debtors	<u>249,225</u>	<u>-</u>

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

	31.8.24 £	31.8.23 £
Amounts owed to group undertakings	212,834	135,704
Taxation and social security	9,875	1,419
Other creditors	<u>22,582</u>	<u>30,875</u>
	<u>245,291</u>	<u>167,998</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.24 £	31.8.23 £
89	Ordinary	£1	89	89
1	Ordinary A	£1	1	1
11	Ordinary B	£1	<u>11</u>	<u>11</u>
			<u>101</u>	<u>101</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2024 and 31 August 2023:

	31.8.24 £	31.8.23 £
A Clarke		
Balance outstanding at start of year	(8,332)	224
Amounts advanced	411,400	4,265
Amounts repaid	(153,844)	(12,821)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>249,224</u>	<u>(8,332)</u>

At the year end the director owed the company £249,224 (2023: £8,332 owed by the company).

Anka Metal Coatings (Holdings) Limited

Report of the Accountants to the Directors of
Anka Metal Coatings (Holdings) Limited

The following reproduces the text of the report prepared for the directors 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 Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2024 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Johnston Wood Roach Limited
24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

Date:

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.