Company registration number: SC500621

AMOR Construction Limited

Trading as AMOR Construction Ltd

Unaudited filleted abridged financial statements

31 March 2022

AMOR Construction Limited

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AMOR Construction Limited

Directors and other information

Director	Mr Andrew O'Reilly
Secretary	Andrew O'Reilly
Company number	SC500621
Registered office	Cowdenbeath Fife KY4 9EN
Business address	11 Glenfield Avenue Cowdenbeath Fife KY4 9EN
Accountant	MOR Accounting Services 11 Glenfield Avenue Cowdenbeath Fife KY49EN

Bankers	Bank Of Scotland

AMOR Construction Limited

Abridged statement of financial position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets		96,047		98,029	
			96,047		98,029
Current assets					
Stocks		-		7,500	
Debtors		39,194		(1,589)	
Investments		783		-	
Cash at bank and in hand		8,155		13,958	
		48,132		19,869	
Creditors: amounts falling due within one year		(101,043)		(85,010)	
Net current liabilities			(52,911)		(65,141)
Total assets less current liabilities			43,136		32,888
Creditors: amounts falling due after more than one year			(83,922)		(89,631)
Net liabilities			(40,786)		(56,743)
Capital and reserves					
Called up share capital			20		20
Other reserves			1,499		1,499
Profit and loss account			(42,305)		(58,262)
Shareholders deficit			(40,786)		(56,743)

For the year ending 31 March 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 financial statements for the year in question in accordance with section 476;

- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements were approved by the board of directors and authorised for issue on 16 July 2022 , and are signed on behalf of the board by:

Mr Andrew O'Reilly

Director

Company registration number: SC500621

AMOR Construction Limited

Statement of changes in equity

Year ended 31 March 2022

	Called up share capital	Capital redemption reserve	Profit and loss account	**Total**
	£	£	£	**£**
At 1 April 2020	20	1,499	(16,630)	(15,111)
Profit/(loss) for the year			(41,632)	(41,632)
Total comprehensive income for the year	-	-	(41,632)	(41,632)
At 31 March 2021 and 1 April 2021	20	1,499	(58,262)	(56,743)
Profit/(loss) for the year			15,957	15,957
Total comprehensive income for the year	-	-	15,957	15,957
At 31 March 2022	20	1,499	(42,305)	(40,786)

AMOR Construction Limited

Notes to the financial statements

Year ended 31 March 2022

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 11 Glenfield Avenue, Cowdenbeath, Fife, KY4 9EN.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at a fair value of considerations for contractual work, less retentions and being net of discounts and Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25 % straight line
Fittings fixtures and equipment	-	33 % straight line
Motor vehicles	-	25 % straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government JRS Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

4. Staff costs

The aggregate payroll costs incurred during the year were:

	2022	2021
	£	£
Wages and salaries	155,379	176,954
Social security costs	10,756	18,168
Other pension costs	2,945	-
	169,080	195,122

5. Employee numbers

The average number of persons employed by the company during the year amounted to 5 (2021: 7).

6. Dividends

Dividends on shares classed as debt

	2022	2021
	£	£
Dividends paid during year (excluding those for which a liability existed at the end of the prior year)	-	5,500

7. Tangible assets

£

Cost

At 1 April 2021 274,505

Additions 42,075

Disposals (48,254)

At 31 March 2022 268,326

Depreciation

At 1 April 2021 176,476

Charge for the year 37,598

Disposals (41,795)

At 31 March 2022 172,279

Carrying amount

At 31 March 2022 96,047

At 31 March 2021 98,029

8. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2022

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	**£**	**£**
Mr Andrew O'Reilly	(7,432)	5,353	(2,079)

2021

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Mr Andrew O'Reilly	(7,211)	(221)	(7,432)

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.