

MAN ACOUSTICS LIMITED

Unaudited Financial Statements for the Year Ended 31 March 2023

Michael Dufty Partnership Limited
59-61 Charlotte Street
St Pauls Square
Birmingham
West Midlands
B3 1PX

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for the Year Ended 31 March 2023**

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MAN ACOUSTICS LIMITED

**Company Information
for the Year Ended 31 March 2023**

DIRECTOR: J Newey

SECRETARY: Mrs L Newey

REGISTERED OFFICE: The Counting House
59-61 Charlotte Street
St Paul's Square
Birmingham
West Midlands
B3 1PX

REGISTERED NUMBER: 01562021 (England and Wales)

ACCOUNTANTS: Michael Dufty Partnership Limited
59-61 Charlotte Street
St Pauls Square
Birmingham
West Midlands
B3 1PX

MAN ACOUSTICS LIMITED (REGISTERED NUMBER: 01562021)

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
CREDITORS			
Amounts falling due within one year	6	<u>29,372</u>	<u>29,372</u>
NET CURRENT LIABILITIES		<u>(29,372)</u>	<u>(29,372)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(29,372)</u>	<u>(29,372)</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings		<u>(29,472)</u>	<u>(29,472)</u>
SHAREHOLDERS' FUNDS		<u>(29,372)</u>	<u>(29,372)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 1 December 2023 and were signed by:

J Newey - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. **STATUTORY INFORMATION**

Man Acoustics 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.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Improvements to property	- 7% on cost
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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.

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 (2022 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4.	INTANGIBLE FIXED ASSETS			Goodwill
				£
	COST			
	At 1 April 2022			
	and 31 March 2023			<u>8,322</u>
	AMORTISATION			
	At 1 April 2022			
	and 31 March 2023			<u>8,322</u>
	NET BOOK VALUE			
	At 31 March 2023			<u>-</u>
	At 31 March 2022			<u>-</u>
5.	TANGIBLE FIXED ASSETS			Improvements to property
				£
	COST			
	At 1 April 2022			
	and 31 March 2023			<u>6,845</u>
	DEPRECIATION			
	At 1 April 2022			
	and 31 March 2023			<u>6,845</u>
	NET BOOK VALUE			
	At 31 March 2023			<u>-</u>
	At 31 March 2022			<u>-</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2023	2022
			£	£
	Amounts owed to group undertakings		<u>29,372</u>	<u>29,372</u>
7.	CALLED UP SHARE CAPITAL			
	Allotted, issued and fully paid:			
	Number:	Class:	2023	2022
			£	£
	100	Ordinary	<u>100</u>	<u>100</u>
		Nominal value:		
		£1		
8.	ULTIMATE CONTROLLING PARTY			
	The ultimate controlling party is J Newey.			

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.