

Company Registration No. 6644680 (England and Wales)

**A BARLOW BOOKKEEPING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023
PAGES FOR FILING WITH REGISTRAR**

A BARLOW BOOKKEEPING LIMITED

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 4

A BARLOW BOOKKEEPING LIMITED

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	4		27,418		34,464
Current assets					
Cash at bank and in hand		5,811		11,221	
Creditors: amounts falling due within one year	5	<u>(24,902)</u>		<u>(33,095)</u>	
Net current liabilities			<u>(19,091)</u>		<u>(21,874)</u>
Total assets less current liabilities			8,327		12,590
Creditors: amounts falling due after more than one year	6		<u>(7,892)</u>		<u>(10,323)</u>
Net assets			<u>435</u>		<u>2,267</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss reserves			<u>433</u>		<u>2,265</u>
Total equity			<u>435</u>		<u>2,267</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 29 February 2024

Mr A D Barlow
Director

Company Registration No. 6644680

A BARLOW BOOKKEEPING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Company information

A Barlow Bookkeeping Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit D1 Wagon Yard, London Road, Marlborough, Wiltshire, SN8 1LH.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on cost
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Taxation

The tax expense represents the sum of the tax currently payable.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

A BARLOW BOOKKEEPING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	2

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 June 2022 and 31 May 2023	10,000
Amortisation and impairment	
At 1 June 2022 and 31 May 2023	10,000
Carrying amount	
At 31 May 2023	-
At 31 May 2022	-

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 June 2022 and 31 May 2023	42,982
Depreciation and impairment	
At 1 June 2022	8,518
Depreciation charged in the year	7,046
At 31 May 2023	15,564
Carrying amount	
At 31 May 2023	27,418
At 31 May 2022	34,464

A BARLOW BOOKKEEPING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

5	Creditors: amounts falling due within one year	2023	2022
		£	£
	Bank loans and overdrafts	-	176
	Corporation tax	31	3,703
	Other creditors	24,871	29,216
		<u>24,902</u>	<u>33,095</u>
		<u><u>24,902</u></u>	<u><u>33,095</u></u>
6	Creditors: amounts falling due after more than one year	2023	2022
		£	£
	Bank loans and overdrafts	7,892	10,323
		<u>7,892</u>	<u>10,323</u>
		<u><u>7,892</u></u>	<u><u>10,323</u></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.