

A Stroat Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 30 September 2020

Brian Nuttgens Accountants Ltd
Chartered Certified Accountants
1007 London Road
Leigh-On-Sea
Essex
SS9 3JY

A Stoa Ltd

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A Stroat Ltd

Company Information

Director	Ms Anna Elizabeth Neocleous
Company secretary	Cobat Secretarial Services Limited
Registered office	85 Highlands Boulevard Leigh on Sea Essex SS9 3TQ
Accountants	Brian Nuttgens Accountants Ltd Chartered Certified Accountants 1007 London Road Leigh-On-Sea Essex SS9 3JY

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
A Stoa Ltd
for the Year Ended 30 September 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Stoa Ltd for the year ended 30 September 2020 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of A Stoa Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the Company and state those matters that we have agreed to state to the Board of Directors of the Company, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A Stoa Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of the Company. You consider that A Stoa Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of the Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Brian Nuttgens Accountants Ltd
Chartered Certified Accountants
1007 London Road
Leigh-On-Sea
Essex
SS9 3JY

22 January 2021

A Stoa Ltd

(Registration number: 08672130) Balance Sheet as at 30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	3,613	4,517
Current assets			
Cash at bank and in hand		343	2,759
Creditors: Amounts falling due within one year	<u>6</u>	<u>(3,155)</u>	<u>(4,932)</u>
Net current liabilities		<u>(2,812)</u>	<u>(2,173)</u>
Net assets		<u>801</u>	<u>2,344</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Profit and loss account		<u>701</u>	<u>2,244</u>
Total equity		<u>801</u>	<u>2,344</u>

For the financial year ending 30 September 2020 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 22 January 2021

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Ms Anna Elizabeth Neocleous
Director

The notes on pages 4 to 7 form an integral part of these financial statements.

A Stoa Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2020

1 General information

The company is a private company limited by share capital, incorporated in UK.

The address of its registered office is:

85 Highlands Boulevard

Leigh on Sea

Essex

SS9 3TQ

These financial statements were authorised for issue by the director on 22 January 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

A Stoa Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2020

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	25%
Office equipment	25%

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 0 (2019 - 1).

A Stoat Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2020

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 October 2019	6,586	6,960	13,546
At 30 September 2020	6,586	6,960	13,546
Depreciation			
At 1 October 2019	3,673	5,356	9,029
Charge for the year	583	321	904
At 30 September 2020	4,256	5,677	9,933
Carrying amount			
At 30 September 2020	2,330	1,283	3,613
At 30 September 2019	2,913	1,604	4,517

5 Debtors

	2020 £	2019 £
	-	-

6 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Taxation and social security	-	95
Other creditors	3,155	4,837
	3,155	4,932

7 Share capital

Allotted, called up and fully paid shares

A Stoat Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2020

	2020		2019	
	No.	£	No.	£
ordinary of £1 each	100	100	100	100

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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.