

**Registered number**

**NI643940**

**AMcK Clinical Psychology Services Limited**

**Report and Unaudited Accounts**

**31 March 2022**

**AMcK Clinical Psychology Services Limited**

**Company Information**

**Directors**

Adrian McKinney

Briege Molloy

**Accountants**

Tyrone Accountancy Services

8-10 Church Street

Omagh

Co. Tyrone

BT78 1DG

**Bankers**

First Trust Bank

8 High Street

Omagh

Co Tyrone

BT78 1BH

**Registered office**

7 Knockcarra Grove

Omagh

Co Tyrone

BT79 7UR

**Registered number**

NI643940

**AMcK Clinical Psychology Services Limited****Registered number:****NI643940****Balance Sheet****as at 31 March 2022**

	<b>Notes</b>	<b><u>2022</u></b> £	<b><u>2021</u></b> £
<b>Fixed assets</b>			
Tangible assets	3	506	675
<b>Current assets</b>			
Debtors	4	29,030	10,878
Cash at bank and in hand		-	5,403
		<u>29,030</u>	<u>16,281</u>
<b>Creditors: amounts falling due within one year</b>	5	(22,555)	(17,671)
<b>Net current assets/(liabilities)</b>		<u>6,475</u>	<u>(1,390)</u>
<b>Total assets less current liabilities</b>		<u>6,981</u>	<u>(715)</u>
<b>Provisions for liabilities</b>	6	(96)	-
<b>Net assets/(liabilities)</b>		<u>6,885</u>	<u>(715)</u>
<b>Capital and reserves</b>			
Called up, issued and fully paid share capital		2	2
Profit and loss account		6,883	(717)
<b>Shareholders' funds</b>	8	<u>6,885</u>	<u>(715)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

The profit and loss account has not been delivered to the Registrar of Companies under section 444 of the Companies Act 2006.

The notes on pages 6 to 9 form an integral part of the accounts.

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Adrian McKinney

Director

Approved by the board on 20 December 2022



## **1 Accounting policies**

### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The financial statements are presented in UK Sterling pounds (£)

### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion.

### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
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### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Government grants**

Grants are recognised using the accruals basis. Capital grants received and receivable are treated as deferred income and amortised to the profit and loss account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the profit and loss account in the period in which they become receivable.

### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

## **2 Employees**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	<u>2</u>	<u>2</u>
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## **3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
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### **Cost**

At 1 April 2021	<u>1,201</u>
At 31 March 2022	<u>1,201</u>

### **Depreciation**

At 1 April 2021	<u>526</u>
Charge for the year	<u>169</u>
At 31 March 2022	<u>695</u>

### **Net book value**

At 31 March 2022	<u>506</u>
At 31 March 2021	<u>675</u>

## **4 Debtors**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>

Trade debtors	29,030	10,468
Deferred tax asset	-	410
	<u>29,030</u>	<u>10,878</u>

## 5 Creditors: amounts falling due within one year

**2022**  
**£**

**2021**  
**£**

Bank loans and overdrafts	1,064	-
Trade creditors	7,742	84
Taxes and social security costs	1,722	-
Other creditors	12,027	17,587
	<u>22,555</u>	<u>17,671</u>

## 6 Provision for liabilities

### Deferred Taxation

	<b>£</b>
At 1 April 2021	(410)
Charged to the profit and loss	506
	<u>96</u>
At 31 March 2022	

The provision for deferred taxation is made up as follows:

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	(506)	581
	<u>(506)</u>	<u>581</u>

## 7 Directors' advances, credits and guarantees

During the period the directors advanced £6,335, and the company repaid £11,895 leaving a balance owed to the directors at the year end of £9,092.

The balances are interest free and repayable on demand.

## 8 Statement of changes in equity

The shareholders funds represents cumulative profits or losses, net of dividends paid, deferred tax adjustments and other adjustments.

## 9 Other information

AMcK Clinical Psychology Services Limited is a private company limited by shares and incorporated in Northern Ireland. Its registered office is:

7 Knockarra Grove

Omagh  
Co Tyrone  
BT79 7UR

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.