

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
NIMROD TRAINING & ASSESSMENTS LTD**

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FOR THE YEAR ENDED 31 AUGUST 2023**

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NIMROD TRAINING & ASSESSMENTS LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

DIRECTOR: B Middlemiss

SECRETARY: J Middlemiss

REGISTERED OFFICE: 3rd Floor
21 Perrymount Road
Haywards Heath
West Sussex
RH16 3TP

REGISTERED NUMBER: 05893156 (England and Wales)

ACCOUNTANTS: Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		465		403
CURRENT ASSETS					
Debtors	5	3,040		7,870	
Cash at bank		<u>18,624</u>		<u>12,975</u>	
		21,664		20,845	
CREDITORS					
Amounts falling due within one year	6	<u>8,009</u>		<u>6,531</u>	
NET CURRENT ASSETS			<u>13,655</u>		<u>14,314</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			14,120		14,717
PROVISIONS FOR LIABILITIES	7		<u>88</u>		<u>77</u>
NET ASSETS			<u>14,032</u>		<u>14,640</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>14,030</u>		<u>14,638</u>
SHAREHOLDERS' FUNDS			<u>14,032</u>		<u>14,640</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 30 November 2023 and were signed by:

B Middlemiss - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. STATUTORY INFORMATION

Nimrod Training & Assessments Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022	855	3,722	4,577
Additions	<u>332</u>	<u>-</u>	<u>332</u>
At 31 August 2023	<u>1,187</u>	<u>3,722</u>	<u>4,909</u>
DEPRECIATION			
At 1 September 2022	855	3,319	4,174
Charge for year	<u>69</u>	<u>201</u>	<u>270</u>
At 31 August 2023	<u>924</u>	<u>3,520</u>	<u>4,444</u>
NET BOOK VALUE			
At 31 August 2023	<u>263</u>	<u>202</u>	<u>465</u>
At 31 August 2022	<u>-</u>	<u>403</u>	<u>403</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	<u>3,040</u>	<u>7,870</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	2,319	904
Other creditors	<u>5,690</u>	<u>5,627</u>
	<u>8,009</u>	<u>6,531</u>

7. PROVISIONS FOR LIABILITIES

	2023 £	2022 £
Deferred tax	<u>88</u>	<u>77</u>
		Deferred tax
		£
Balance at 1 September 2022		77
Movement in year		<u>11</u>
Balance at 31 August 2023		<u>88</u>

8. ULTIMATE CONTROLLING PARTY

During the year the company was under the control of B Middlemiss, the sole director and a shareholder of the company.