

**UNI CONSULTING, UNIQUE IMPROVEMENTS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

HG Professional
Chartered Accountants
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Uni Consulting, Unique Improvements Ltd
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Uni Consulting, Unique Improvements Ltd
Statement of Financial Position
As At 31 March 2024

Registered number: 05622954

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		997		606
			<u>997</u>		<u>606</u>
CURRENT ASSETS					
Stocks	5	732		650	
Debtors	6	3,910		16,709	
Cash at bank and in hand		52,688		68,396	
		<u>57,330</u>		<u>85,755</u>	
Creditors: Amounts Falling Due Within One Year	7	(26,494)		(44,354)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			30,836		41,401
			<u></u>		<u></u>
TOTAL ASSETS LESS CURRENT LIABILITIES			31,833		42,007
			<u></u>		<u></u>
Creditors: Amounts Falling Due After More Than One Year	8	(21,667)		(31,667)	
		<u></u>		<u></u>	
NET ASSETS			10,166		10,340
			<u></u>		<u></u>
CAPITAL AND RESERVES					
Called up share capital	9	230		200	
Income Statement		9,936		10,140	
		<u></u>		<u></u>	
SHAREHOLDERS' FUNDS			10,166		10,340
			<u></u>		<u></u>

Uni Consulting, Unique Improvements Ltd
Statement of Financial Position (continued)
As At 31 March 2024

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

On behalf of the board

Mrs L Henry

Director

6th September 2024

The notes on pages 3 to 5 form part of these financial statements.

Uni Consulting, Unique Improvements Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. General Information

Uni Consulting, Unique Improvements Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 05622954 . The registered office is Unit 7, Hillside Enterprise Centre, Beeston Road, Leeds, LS11 8ND.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably. Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings and equipment	25% straight line
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2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period. Average number of employees, including directors, during the year was: 9 (2023: 9)

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Cost	
As at 1 April 2023	8,252
Additions	690
As at 31 March 2024	8,942

Depreciation

As at 1 April 2023	7,646
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Provided during the period	299
As at 31 March 2024	7,945
Net Book Value	
As at 31 March 2024	997
As at 1 April 2023	606

5. Stocks

	2024	2023
	£	£
Finished goods	732	650

2.5. Taxation - continued

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Uni Consulting, Unique Improvements Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	-	12,314
Prepayments and accrued income	3,910	4,395
	<u>3,910</u>	<u>16,709</u>

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	2,755	6,688
Bank loans and overdrafts	10,000	10,000
Other taxes and social security	4,781	5,591
VAT	5,712	8,215
Other creditors	3,246	13,860
	<u>26,494</u>	<u>44,354</u>

8. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	<u>21,667</u>	<u>31,667</u>

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	<u>230</u>	<u>200</u>

During the year 30 shares were issued at par to existing shareholders in proportion to their holdings.

