

**ANYWAY ANYDAY COURIERS LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**Anyway Anyday Couriers Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2018**

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**Anyway Anyday Couriers Ltd**  
**Balance Sheet**  
**As at 31 August 2018**

Registered number: 06296413

	Notes	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		75,369		69,123
			75,369		69,123
<b>CURRENT ASSETS</b>					
Debtors	5	502,848		329,619	
Cash at bank and in hand		97,119		225,476	
		599,967		555,095	
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(147,495)		(131,694)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			452,472		423,401
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			527,841		492,524
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7		(4,754)		(10,781)
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(11,899)		(10,717)
<b>NET ASSETS</b>			511,188		471,026
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and Loss Account			511,088		470,926
			511,188		471,026
<b>SHAREHOLDERS' FUNDS</b>			511,188		471,026

**Anyway Anyday Couriers Ltd**  
**Balance Sheet (continued)**  
**As at 31 August 2018**

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For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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 Profit and Loss Account.

On behalf of the board

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**Mrs Dawn Higgins**

**21/02/2019**

The notes on pages 3 to 7 form part of these financial statements.

**Anyway Anyday Couriers Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2018**

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**1. Accounting Policies**

**1.1. 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.

**1.2. 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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**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.

**1.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.4. Tangible Fixed Assets and Depreciation**

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:

Plant & Machinery	10% on cost
Motor Vehicles	25% on cost
Computer Equipment	50% on cost

**Anyway Anyday Couriers Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

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**1.5. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.6. 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 year 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.

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 temporary 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.

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.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 7

**Anyway Anyday Couriers Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

**3. Intangible Assets**

	<b>Goodwill</b> <b>£</b>
<b>Cost</b>	
As at 1 September 2017	208,000
As at 31 August 2018	208,000
<b>Amortisation</b>	
As at 1 September 2017	208,000
As at 31 August 2018	208,000
<b>Net Book Value</b>	
As at 31 August 2018	-
As at 1 September 2017	-

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b> <b>£</b>	<b>Motor Vehicles</b> <b>£</b>	<b>Computer Equipment</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost</b>				
As at 1 September 2017	3,607	144,338	5,142	153,087
Additions	-	56,922	-	56,922
As at 31 August 2018	3,607	201,260	5,142	210,009
<b>Depreciation</b>				
As at 1 September 2017	361	78,461	5,142	83,964
Provided during the period	361	50,315	-	50,676
As at 31 August 2018	722	128,776	5,142	134,640
<b>Net Book Value</b>				
As at 31 August 2018	2,885	72,484	-	75,369
As at 1 September 2017	3,246	65,877	-	69,123

**Anyway Anyday Couriers Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

**5. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	502,848	313,652
Other debtors	-	1,400
Director's loan account	-	7,567
Amounts owed by group undertakings	-	7,000
	<u>502,848</u>	<u>329,619</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	29,808	28,198
Trade creditors	8,096	28,816
Corporation tax	68,269	49,301
Other taxes and social security	2,640	-
VAT	38,643	24,010
Company business card (Current liabilities - creditors < 1 year)	(1)	(1)
Accruals and deferred income	-	1,370
Director's loan account	40	-
	<u>147,495</u>	<u>131,694</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	<u>4,754</u>	<u>10,781</u>
	<u>4,754</u>	<u>10,781</u>



**Anyway Anyday Couriers Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

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**8. Obligations Under Finance Leases and Hire Purchase**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	29,808	28,198
Between one and five years	4,754	10,781
	<b>34,562</b>	<b>38,979</b>
	<b>34,562</b>	<b>38,979</b>

**9. Share Capital**

	<b>2018</b>	<b>2017</b>
Allotted, Called up and fully paid	100	100
	<b>100</b>	<b>100</b>

**10. Ultimate Controlling Party**

The company's ultimate controlling party is All Dawn Homes Ltd by virtue of it's ownership of 100% of the issued share capital in the company.

Mrs D Higgins and Mr A Higgins are officers and 100% shareholders of All Dawn Homes Ltd.

**11. General Information**

Anyway Anyday Couriers Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 06296413. The registered office is 89 Ryecroft Road, Hemington, Derbyshire, DE74 2RE.

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.