

Company THE ALMOGRAN CENTRE
Type Micro-entity company/FRS 105
Method Amounts to be obtained automatically from VT Transaction+ or VT Cash Book
Version Last updated April 2020
Copyright VT Software Limited 2020

Cleared Notes/ Comments/ Outstanding points

For advice on using this workbook, click on the Template Instructions button at the right-hand end of the VT toolbar or choose the Topics command from the VT Final Accounts>Help menu.

Template history

Version	Change
---------	--------

Apr 2020	Balance sheet. <i>Average number of employees</i> note tagged and AutoHide removed from note so that it always displays, even when zero
Mar 2018	Balance sheet. <i>Average number of employees</i> note added
Sep 2017	DetailBS sheet. Profit and loss account section. The word <i>Profit</i> switches to <i>Loss</i> as appropriate
May 2017	Chartered Accountants' reports. Web reference and reference to 07/16 AAF updated
Feb 2017	Tax computation. Expensive cars pool removed
Nov 2016	Balance sheet. Reference at the foot of balance sheet changed from FRSSE to FRS 105
Nov 2016	Balance sheet. Company information and address of registered office added
Nov 2016	Tagging. Re-tagged using the FRS 102 taxonomy (includes FRS 105)
Nov 2016	The directors' report is no longer required and has been removed from the template
Nov 2016	Trial balance. Headings re deferred tax and revaluation of fixed assets removed

THE ALMOGRAN CENTRE**Data not obtained from trial balance***Enter data in the white spaces Enter numbers as + unless indicated*

Current year

Comparative

Units (eg £ or £000)

£

include a trailing space

Company registration number

CE009992

Address of registered office as a single paragraph of text)

35 Lilestone Street, London, NW8 8ST

Approval date of the accounts by the board

Date

15/09/2023

Date of signing of the accountants report

Date

15/09/2023

Date of engagement letter (required for CA and ACCA reports)

Date

15/09/2023

Name of director signing balance sheet

S.ELKARIM

Name of accountants

MNK Accountants

Type of firm (eg Chartered Accountants)

Accountants

Address of accountants

Address line 1

Address line 2

City or town

County or region

Postcode

62 Camden Road

Camden Road

London

NW1 9DR

Average number of persons employed by the company

Number

1

Number

Registered number
CE009992

THE ALMOGRAN CENTRE

Accounts

30 April 2023

Registered number
CE009992

THE ALMOGRAN CENTRE

Filleted Accounts

30 April 2023

THE ALMOGRAN CENTRE
Accountants' Report

Accountants' report to the directors of
THE ALMOGRAN CENTRE

You consider that the company is exempt from an audit for the year ended 30 April 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account and the Balance Sheet from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

MNK Accountants
Accountants

62 Camden Road
Camden Road

London
NW1 9DR

15 September 2023

THE ALMOGRAN CENTRE
Profit and Loss Account
for the year ended 30 April 2023

	2023
	£
Turnover	433
Other income	-
Cost of raw materials and consumables	-
Gross profit	<hr/> 433
Staff costs	-
Depreciation and other amounts written off assets	-
Other charges	(2,600)
Loss before taxation	<hr/> (2,167)
Tax	-
Loss	<hr/> <hr/> (2,167)

THE ALMOGRAN CENTRE**Registered number:****CE009992****Balance Sheet****as at 30 April 2023**

		2023
		£
Called up share capital not paid		-
Fixed assets		-
Current assets	1,496	
Prepayments and accrued income	-	
	<u>1,496</u>	
Creditors: amounts falling due within one year	<u>(18,092)</u>	
Net current liabilities		<u>(16,596)</u>
Total assets less current liabilities		<u>(16,596)</u>
Creditors: amounts falling due after more than one year		-
Provisions for liabilities		-
Accruals and deferred income		-
Net liabilities		<u>(16,596)</u>
Capital and reserves		<u>(16,596)</u>
		Number
Average number of employees		<u>1</u>

[Loans to directors, guarantees made by the company on behalf of directors]

[Capital commitments, pension commitments, other financial commitments and contingent liabilities]

The company is a private company limited by shares and incorporated in England. Its registered office is 35 Lilestone Street, London, NW8 8ST.

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 member has 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 in accordance with the micro entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

THE ALMOGRAN CENTRE

Registered number:

CE009992

Balance Sheet

as at 30 April 2023

S.ELKARIM

Director

Approved by the board on 15 September 2023

THE ALMOGRAN CENTRE
Detailed profit and loss account items
for the year ended 30 April 2023

This schedule does not form part of the statutory accounts

	2023
	£
Sales	
Sales	433
	<u>433</u>
Other income	
Other operating income	-
Income from investments	-
Interest receivable	-
	<u>-</u>
Cost of raw materials and consumables	
Purchases	-
Decrease in stocks	-
	<u>-</u>
Staff costs	
Wages and salaries	-
Directors' salaries	-
Pensions	-
Bonuses	-
Employer's NI	-
Temporary staff and recruitment	-
Staff training and welfare	-
Travel and subsistence	-
Motor expenses	-
Entertaining	-
	<u>-</u>
Depreciation and other amounts written off assets	
Depreciation	-
Amortisation of goodwill	-
Exceptional loss on the disposal of tangible fixed assets	-
Exceptional loss on the disposal of investments	-
	<u>-</u>
Other charges	
Premises costs:	
Rent	-
Rates	-
Service charges	-
Light and heat	-
Cleaning	-
Use of home	-
	<u>-</u>
General administrative expenses:	
Telephone and internet	-
Postage	-
Stationery and printing	100

THE ALMOGRAN CENTRE
Detailed profit and loss account items
for the year ended 30 April 2023

This schedule does not form part of the statutory accounts

	2023
	£
Courier services	-
Information and publications	-
Subscriptions	-
Bank charges	-
Insurance	-
Equipment expensed	-
Equipment hire	-
Software	-
Repairs and maintenance	-
Bad debts	-
Sundry expenses	100
	<hr/> 200
Legal and professional costs:	
Audit fees	-
Accountancy fees	2,400
Solicitors fees	-
Consultancy fees	-
Management fees	-
Advertising and PR	-
Other legal and professional	-
	<hr/> 2,400
Other	
Subcontractor costs	-
Direct labour	-
Carriage	-
Discounts allowed	-
Commissions payable	-
Other direct costs	-
Distribution costs	-
Interest payable	-
Non-equity dividends	-
	<hr/> -
	<hr/> 2,600

THE ALMOGRAN CENTRE
Detailed balance sheet items
as at 30 April 2023

This schedule does not form part of the statutory accounts and should NOT be sent to HMRC

	2023
	£
Fixed assets	
Intangible fixed assets	-
Land and buildings	-
Plant and machinery etc	-
Motor vehicles	-
Investments	-
	<hr/>
	-
	<hr/>
Current assets	
Stocks	-
Trade debtors	-
Other debtors	-
Investments held as current assets	-
Cash at bank and in hand	1,496
	<hr/>
	1,496
	<hr/>
Prepayments and accrued income	
Prepayments	-
Accrued income	-
	<hr/>
	-
	<hr/>
Creditors: amounts falling due within one year	
Non-equity preference shares	-
Bank loans and overdrafts	-
Obligations under finance lease and hire purchase contracts	-
Trade creditors	-
Corporation tax	-
Other taxes and social security costs	-
Other creditors	18,092
	<hr/>
	18,092
	<hr/>
Creditors: amounts falling due after more than one year	
Non-equity preference shares	-
Bank loans	-
Obligations under finance lease and hire purchase contracts	-
Trade creditors	-
Other creditors	-
	<hr/>
	-
	<hr/>
Accruals and deferred income	
Accruals	-
Deferred income	-
	<hr/>
	-
	<hr/>
Capital and reserves	
Called up share capital	-
Share premium	-

THE ALMOGRAN CENTRE
Detailed balance sheet items
as at 30 April 2023

This schedule does not form part of the statutory accounts and should NOT be sent to HMRC

Profit and loss account	<u>(16,596)</u>
	<u>(16,596)</u>
Profit and loss account	
Brought forward	(14,429)
Loss	(2,167)
Dividends	-
	<u>(16,596)</u>

THE ALMOGRAN CENTRE

Data for corporation tax computation

Please check the tax computation carefully. VT Software Limited accepts no responsibility or liability for the correctness of the numbers, assumptions, tax rates and calculations in this template. You use this template and associated software entirely at your own risk. If in doubt, please consult a professional tax advisor.

Please note that the capital allowances sheet (CapAllow) provides a template for your own workings but does not automatically calculate allowances.

You must click the Re-evaluate AutoHide button if any numbers in the tax computation are changed. Rows with data on may remain hidden if you do not.

Tax reference (10 digits no spaces)	5500914990
First day of period covered by tax return	01/05/2022
Last day of period covered by tax return	30/04/2023
First day of period covered by statutory accounts	01/05/2022
Last day of period covered by statutory accounts	30/04/2023

[Click here for more help if the CT accounting period is different to the statutory accounts.](#)

Units	£
-------	---

	£
Profit /(loss) before tax per the accounts	(2,167)

Disallowable expenses	£
Entertainment	-
Legal & professional fees	
Parking fines	
Depreciation and profit/(loss) on sale of assets	-
Other	

Enter any further items directly into the adjustment of profits section on the TaxComp sheet

Donations	£
Qualifying donations to UK charities	
Other donations	

Non-trading income	£
Interest receivable	-
Property income	
Franked investment income	-
Other income not taxable	

Other adjustments	£
Finance lease adjustments	
Leased cars	
Other operating lease adjustments	

Dividends payable on non-equity shares	£ -
--	--------

Losses utilised	£
-----------------	-------

THE ALMOGRAN CENTRE
Corporation tax computation

Tax reference	5500914990
Period beginning	1/05/22
Period ending	30/04/23
Accounts period beginning	1/05/22
Accounts period ending	30/04/23

Adjustment of trading profits **£**

Loss before tax per the accounts (2,167)

Add back disallowable expenses

Entertainment	-
Legal & professional fees	-
Parking fines	-
Donations	-
Depreciation and (profit)/loss on sale of assets	-
Other	-

Capital allowances -

Add back dividends payable on non-equity shares included in interest payable -

Deduct non-trading income

Interest receivable	-
Property income	-
Franked investment income	-
Other income not taxable	-

Other adjustments

Finance lease adjustments	-
Leased cars	-
Other operating lease adjustments	-

Adjusted trading loss (2,167)

Taxable profits **£**

Trading loss	(2,167)	
Losses utilised	-	
	<u>-</u>	(2,167)

Interest receivable -

Rental income -

Net chargeable gains -

Less: qualifying donations to UK charities -

Taxable loss (2,167)

Days in accounting period falling in each tax year

Tax year
2022

Days falling	Days in year
in tax year	
335	

THE ALMOGRAN CENTRE
Corporation tax computation
2023

	30	
	<u>365</u>	365

Corporation tax payable

Tax year	Taxable profit	Tax rate	Corp Tax
2022	-	19%	-
2023	-	19%	-
	<u>-</u>		<u>-</u>
Corporation tax payable			<u>-</u>

THE ALMOGRAN CENTRE**Capital allowances****Tax reference****5500914990****Period beginning****1/05/22****Period ending****30/04/23****Summary****£**

General pool

-

Special rate pool

-

Short term asset pools

-

Total capital allowances

-

General Pool**£**

Written down value brought forward

-

Disposal receipts

-

Balancing allowance

-

Balancing charge

-

Expenditure qualifying for writing down allowance

-

Relevant first year expenditure

-

Other expenditure qualifying for first year allowance

-

Expenditure qualifying for annual investment allowance

-

FYA in respect of relevant FYA expenditure

-

Other first year allowances

-

Annual investment allowance

-

Writing down allowance

-

-

Written down value carried forward

-

Special rate pool**£**

Written down value brought forward

-

Disposal receipts

-

Balancing allowance

-

Balancing charge

-

Thermal installation expenditure

-

Integral feature expenditure

-

Expenditure on a car that is not a main rate car

-

Expenditure on cushion gas

-

Expenditure qualifying for annual investment allowance

-

Annual investment allowance

-

Writing down allowance

-

-

Written down value carried forward

-

Total of short life asset pools

Number of single asset pools

-

£

Written down value brought forward

-

Disposal receipts

-

THE ALMOGRAN CENTRE**Capital allowances**

Balancing allowances	-	
Balancing charges	-	
Expenditure qualifying for written down allowance	-	
		-
Relevant first year expenditure	-	
Other expenditure qualifying for first year allowance	-	
Expenditure qualifying for annual investment allowance	-	
FYA in respect of relevant FYA expenditure	-	
Other FYA	-	
Annual investment allowances	-	
Writing down allowances	-	
		-
		-
Written down value carried forward		-

THE ALMOGRAN CENTRE**Chargeable gains****Tax reference****5500914990****Period beginning****1/05/22****Period ending****30/04/23****£**

Gross chargeable gains

-

Allowable losses

-

Net chargeable gains

-

A computation of each gain or loss can be included below. The amounts should be tagged using the Set Tag (Comprehensive) button. In the Set Tag (Comprehensive) dialog, select 'Chargeable gains' in the drop down list at the top to see the available tags.

Formula driven text is placed here and then referred to by cells in the main body of the accounts

To indicate that the company has only one director, or that the sole director is female, click on the Workbook Properties button (second button on the VT toolbar)

Directors report and balance sheet

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 member has not required the company to obtain an audit in accordance with section 476 of the Act.

for the year ended 30 April 2023
for the period ended 30 April 2023
for the period from 1 May 2022 to 30 April 2023

for the year ended 30 April 2023
for the year ended 30 April 2023
year

s
s'
present
their
are

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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The following persons served as directors during the year:

for the information of the directors only

Statement of directors responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

select suitable accounting policies and then apply them consistently;

Directors report and balance sheet

make judgements and estimates that are reasonable and prudent;
prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants and auditors reports

We have audited the accounts of THE ALMOGRAN CENTRE for the year ended 30 April 2023 which comprise
the Profit and Loss Account and the Balance Sheet

give a true and fair view of the state of the company's affairs as at
30 April 2023 and of its loss for the year then ended;

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

In accordance with your instructions, we have prepared the accounts which comprise
from the accounting records of the company and on the basis of information and explanations you have given to us.

You consider that the company is exempt from an audit for the year ended 30 April 2023.

You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

financial year
financial year.

In accordance with the engagement letter dated 15 September 2023
, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the accounts of the company which comprise
from the accounting records and information and explanations you have given to us.

You have acknowledged on the balance sheet as at 30 April 2023
your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Directors report and balance sheet

You consider that the company is exempt from the statutory requirement for an audit for the year.

We have performed certain procedures in respect of the Company's unaudited accounts for the year ended 30 April 2023 (which comprise), made enquiries of the Company's directors and assessed accounting policies adopted by the directors, in order to gather sufficient evidence for our conclusion in this report.

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement letter dated 15 September 2023.

It has been released to the directors on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the directors' own internal purposes or as may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the directors those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body for our work, for this report or the conclusions we have formed.

You have confirmed that you have met your duty as set out in the directors' statement. You consider that the Company is exempt from the statutory requirement for an audit for the year.

Our responsibility is to form and express an independent conclusion, based on the work carried out, to you on the accounts.

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the accounts give a true and fair view of the state of the Company's affairs as at and of its loss for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities.

ACCA report

This report is made solely to the Board of Directors of THE ALMOGRAN CENTRE, as a body, in accordance with the terms of our engagement letter dated 15 September 2023.

Our work has been undertaken solely to prepare for your approval the accounts of THE ALMOGRAN CENTRE and state those matters that we have agreed to state to the Board of Directors of THE ALMOGRAN CENTRE, 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/factsheet163>.

in accordance with ICAEW Technical Release 07/16 AAF.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE ALMOGRAN CENTRE and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that THE ALMOGRAN CENTRE 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 ALMOGRAN CENTRE.

You consider that THE ALMOGRAN CENTRE 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 ALMOGRAN CENTRE.

Directors report and balance sheet

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