

Registered number:05790230

**ANMAC LTD**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ANMAC LTD**

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**ANMAC LTD**  
**REGISTERED NUMBER:05790230**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	<b>Note</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Intangible assets	4	7,284	-
Tangible assets	5	42,878	50,657
Investments	6	100	-
		<u>50,262</u>	<u>50,657</u>
<b>Current assets</b>			
Stocks		-	19,567
Debtors: amounts falling due within one year	7	12,623	20,246
Cash at bank and in hand		228	398
		<u>12,851</u>	<u>40,211</u>
Creditors: amounts falling due within one year	8	(536,874)	(459,928)
<b>Net current liabilities</b>		<b>(524,023)</b>	<b>(419,717)</b>
<b>Net liabilities</b>		<b><u>(473,761)</u></b>	<b><u>(369,060)</u></b>
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Profit and loss account		(473,861)	(369,160)
		<u>(473,761)</u>	<u>(369,060)</u>

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**ANMAC LTD**  
**REGISTERED NUMBER:05790230**  
**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2021**

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The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 2 December 2021.

**A McAlpine**  
Director

The notes on pages 3 to 8 form part of these financial statements.

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**ANMAC LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

Anmac Ltd is a limited liability company incorporated in England and Wales with its registered office at 5 Elstree Gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD.

During the year the company changed its name from Rockflower Auto Retail Ltd to Anmac Ltd.

The company's principal activity is that of flower retail and vending machine design.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

The financial statements have been prepared on the assumption that the company is able to carry on

business as a going concern. The directors consider that this is appropriate as the company is in the

early stages of trading and product development, and recognises it will take time for a profit to be realised. The directors will continue to support the company by way of loans as necessary to enable it to continue trading for a period of at least one year from the date of approval of these financial statements.

**2.3 Turnover**

Turnover comprises revenue recognised by the company in respect of goods supplied during the

year, exclusive of Value Added Tax and trade discounts.

**2.4 Intangible assets**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

The estimated useful lives range as follows:

Software	-	5 years
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**2.5 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20%	straight line
Office equipment	-	20%	straight line
Other fixed assets	-	10%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.6 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.7 Debtors**

Short term debtors are measured at transaction price, less any impairment.

**2.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions.

**2.9 Creditors**

Short term creditors are measured at the transaction price.

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**2. Accounting policies (continued)**

**2.10 Foreign currency translation**

**Functional and presentation currency**

The Company's functional and presentational currency is GBP.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

**2.11 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2020 - 4).

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ANMAC LTD

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4. Intangible assets

	Computer software £
<b>Cost</b>	
Additions	9,105
At 31 March 2021	9,105
<b>Amortisation</b>	
Charge for the year on owned assets	1,821
At 31 March 2021	1,821
<b>Net book value</b>	
At 31 March 2021	7,284
At 31 March 2020	-



ANMAC LTD

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5. Tangible fixed assets

	Plant and machinery £	Office equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	9,485	3,575	70,639	83,699
At 31 March 2021	9,485	3,575	70,639	83,699
<b>Depreciation</b>				
At 1 April 2020	9,485	2,366	21,191	33,042
Charge for the year on owned assets	-	715	7,064	7,779
At 31 March 2021	9,485	3,081	28,255	40,821
<b>Net book value</b>				
At 31 March 2021	-	494	42,384	42,878
At 31 March 2020	-	1,209	49,448	50,657

6. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
Additions	100
At 31 March 2021	100

**Subsidiary undertaking**

The following was a subsidiary undertaking of the Company:

Name	Registered office	Class of shares	Holding
Rockflower London Limited	UK	Ordinary	100 %

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7. Debtors

	2021 £	2020 £
Trade debtors	10,524	16,793
Other debtors	2,099	3,453
	<u>12,623</u>	<u>20,246</u>

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,474	10,918
Directors' loan account	531,600	428,810
Accruals and deferred income	3,800	20,200
	<u>536,874</u>	<u>459,928</u>

9. Share capital

	2021 £	2020 £
<b>Allotted, called up and fully paid</b>		
100 (2020 - 100) Ordinary shares shares of £1 each	<u>100</u>	<u>100</u>

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