REGISTERED NUMBER: 07560607 (England and Wales)

COGNOVA SOLUTIONS LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2024 TO 31 JANUARY 2025

Roberts & Co
Chartered Accountants
2 Tower House
Hoddesdon
Hertfordshire
EN11 8UR

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FOR THE PERIOD 1 APRIL 2024 TO 31 JANUARY 2025

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COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2024 TO 31 JANUARY 2025

Directors:	M M Khan Mrs K M Khan
Registered office:	2 Tower House Hoddesdon Hertfordshire EN11 8UR
Registered number:	07560607 (England and Wales)
Accountants:	Roberts & Co Chartered Accountants 2 Tower House Hoddesdon Hertfordshire EN11 8UR

BALANCE SHEET
31 JANUARY 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	4		3,238		4,090
Current assets					
Debtors	5	-		33,373	
Cash at bank		350		18,847	
		350		52,220	
Creditors					
Amounts falling due within one year	6	26,845		45,953	
Net current (liabilities)/assets			(26,495)		6,267
Total assets less current liabilities			(23,257)		10,357
Creditors					
Amounts falling due after more than one year	7		4,326		9,917
Net (liabilities)/assets			(27,583)		440
Capital and reserves					
Called up share capital	8		100		100
Retained earnings			(27,683)		340
Shareholders' funds			(27,583)		440

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors and authorised for issue on 24 February 2025 and were signed on its behalf by:

M M Khan - Director

Mrs K M Khan - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2024 TO 31 JANUARY 2025

1. **Statutory information**

Cognova Solutions Limited 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.

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 each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Taxation
Taxation for the period 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **Employees and directors**

The average number of employees during the period was 2 (2024 - 2) .

4. **Tangible fixed assets**

	Plant and machinery etc £
Cost	
At 1 April 2024 and 31 January 2025	28,014
Depreciation	
At 1 April 2024	23,924
Charge for period	852
At 31 January 2025	24,776
Net book value	
At 31 January 2025	3,238
At 31 March 2024	4,090

5. **Debtors: amounts falling due within one year**

	2025	2024
	£	£
Trade debtors	-	14,400
Other debtors	-	18,973
	-	33,373

6. **Creditors: amounts falling due within one year**

	2025	2024
	£	£
Bank loans and overdrafts	8,500	8,500
Trade creditors	-	336
Taxation and social security	3,210	35,737
Other creditors	15,135	1,380
	26,845	45,953

7. **Creditors: amounts falling due after more than one year**

	2025	2024
	£	£
Bank loans	4,326	9,917

8. **Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2025	2024
			£	£
100	Ordinary	£1	100	100

9. **Directors' advances, credits and guarantees**

The following advances and credits to directors subsisted during the period ended 31 January 2025 and the year ended 31 March 2024:

	2025	2024
	£	£
M M Khan		
Balance outstanding at start of period	11,384	4,592
Amounts advanced	-	44,592
Amounts repaid	(19,492)	(37,800)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	(8,108)	11,384
Mrs K M Khan		
Balance outstanding at start of period	7,589	3,061
Amounts advanced	-	29,728
Amounts repaid	(12,995)	(25,200)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	(5,406)	7,589

10. **Ultimate controlling party**

The controlling party is M M Khan.

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.