

Unaudited Financial Statements for the Year Ended 31 August 2024

for

Judah Systems Ltd

Allen Mills Howard & Co
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

**Contents of the Financial Statements
for the Year Ended 31 August 2024**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Judah Systems Ltd
Company Information
for the Year Ended 31 August 2024

Director:	Mr AH Hodson
Registered office:	3 Saltersbrook Grove Wilmslow SK9 2PX
Registered number:	14324708 (England and Wales)
Accountants:	Allen Mills Howard & Co Library Chambers 48 Union Street Hyde Cheshire SK14 1ND

Judah Systems Ltd (Registered number: 14324708)

**Balance Sheet
31 August 2024**

		2024		2023	
	Notes		£	£	£
Fixed assets					
Tangible assets	4		3,736		5,222
Current assets					
Debtors	5	6,179		19,382	
Cash at bank		<u>7,045</u>		<u>6,623</u>	
		13,224		26,005	
Creditors					
Amounts falling due within one year	6	<u>35,499</u>		<u>26,136</u>	
Net current liabilities			(22,275)		(131)
Total assets less current liabilities			(18,539)		5,091
Provisions for liabilities			-		992
Net (liabilities)/assets			<u>(18,539)</u>		<u>4,099</u>
Capital and reserves					
Called up share capital	7		1		1
Retained earnings			<u>(18,540)</u>		<u>4,098</u>
Shareholders' funds			<u>(18,539)</u>		<u>4,099</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 May 2025 and were signed by:

Mr AH Hodson - Director

**Notes to the Financial Statements
for the Year Ended 31 August 2024**

1. Statutory information

Judah Systems Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 2 (2023 - 1).

Judah Systems Ltd (Registered number: 14324708)

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

4. Tangible fixed assets

	Motor vehicles £	Computer equipment £	Totals £
Cost			
At 1 September 2023 and 31 August 2024	<u>6,000</u>	<u>1,083</u>	<u>7,083</u>
Depreciation			
At 1 September 2023	1,500	361	1,861
Charge for year	<u>1,125</u>	<u>361</u>	<u>1,486</u>
At 31 August 2024	<u>2,625</u>	<u>722</u>	<u>3,347</u>
Net book value			
At 31 August 2024	<u>3,375</u>	<u>361</u>	<u>3,736</u>
At 31 August 2023	<u>4,500</u>	<u>722</u>	<u>5,222</u>

5. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	4,126	15,825
Other debtors	<u>2,053</u>	<u>3,557</u>
	<u>6,179</u>	<u>19,382</u>

6. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	14,008	13,843
Taxation and social security	9,327	6,739
Other creditors	<u>12,164</u>	<u>5,554</u>
	<u>35,499</u>	<u>26,136</u>

7. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2024 £	2023 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.