

Registration number: SC533713

Gordian Enterprises Limited
Annual Report and Financial Statements
for the Period from 26 April 2016 to 30 April 2017

TUESDAY



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27/06/2017
COMPANIES HOUSE #157

NORMAN GRAY & CO.
CHARTERED CERTIFIED ACCOUNTANTS
72 Carden Place, Aberdeen AB10 1UL

Gordian Enterprises Limited

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Gordian Enterprises Limited

Company Information

Directors	Mr A Dickenson Mrs D Dickenson
Registered office	29 Craigour Avenue Torphins Banchory Aberdeenshire AB31 4JA
Bankers	Clydesdale Bank Ballater Road Aboyne AB34 5HT
Accountants	Norman Gray & Co Chartered Certified Accountants 72 Carden Place Aberdeen AB10 1UL

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Gordian Enterprises Limited
for the Period Ended 30 April 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gordian Enterprises Limited for the period ended 30 April 2017 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

It is your duty to ensure that Gordian Enterprises Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Gordian Enterprises Limited. You consider that Gordian Enterprises Limited is exempt from the statutory audit requirement for the period.



Norman Gray & Co
Chartered Certified Accountants
72 Carden Place

Aberdeen

AB10 1UL

Date: 20/06/2017

Gordian Enterprises Limited

(Registration number: SC533713)
Balance Sheet as at 30 April 2017

	Note	2017 £
Fixed assets		
Tangible assets	4	550
Current assets		
Cash at bank and in hand		31,429
Creditors: Amounts falling due within one year	5	<u>(17,590)</u>
Net current assets		<u>13,839</u>
Total assets less current liabilities		14,389
Provisions for liabilities		<u>(110)</u>
Net assets		<u><u>14,279</u></u>
Capital and reserves		
Called up share capital		2
Profit and loss account		<u>14,277</u>
Total equity		<u><u>14,279</u></u>

For the financial period ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

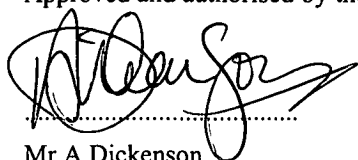
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 21 June 2017 and signed on its behalf by:



Mr A Dickenson

Director

The notes on pages 4 to 6 form an integral part of these financial statements.

Gordian Enterprises Limited

Notes to the Financial Statements for the Period from 26 April 2016 to 30 April 2017

1 General information

The company is a private company limited by share capital incorporated in Scotland.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Gordian Enterprises Limited

Notes to the Financial Statements for the Period from 26 April 2016 to 30 April 2017 (continued)

2 Accounting policies (continued)

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 2.

Gordian Enterprises Limited

Notes to the Financial Statements for the Period from 26 April 2016 to 30 April 2017 (continued)

4 Tangible assets

	Computer equipment £	Total £
Cost or valuation		
Additions	759	759
At 30 April 2017	759	759
Depreciation		
Charge for the year	209	209
At 30 April 2017	209	209
Carrying amount		
At 30 April 2017	550	550

5 Creditors

	2017 £
Due within one year	
Taxation and social security	6,629
Other creditors	10,961
	17,590