REGISTERED NUMBER: SC533713 (Scotland)

Unaudited Financial Statements

for the Year Ended 30 April 2019

for

Gordian Enterprises Limited

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for the Year Ended 30 April 2019

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Gordian Enterprises Limited

Company Information
for the Year Ended 30 April 2019

DIRECTORS:	Mr A Dickenson Mrs D Dickenson
REGISTERED OFFICE:	29 Craigour Avenue Torphins Banchory Kincardineshire AB31 4JA
REGISTERED NUMBER:	SC533713 (Scotland)
ACCOUNTANTS:	SBP Accountants 42 Queens Road Aberdeen AB15 4YE

Balance Sheet
30 April 2019

	Notes	30.4.19 £	£	30.4.18 £	£
FIXED ASSETS					
Tangible assets	4		**1,273**		645
CURRENT ASSETS					
Debtors	5	**305**		238	
Cash at bank		**30,637**		29,239	
		30,942		29,477	
CREDITORS					
Amounts falling due within one year	6	**17,533**		24,122	
NET CURRENT ASSETS			**13,409**		5,355
TOTAL ASSETS LESS CURRENT LIABILITIES			**14,682**		6,000
PROVISIONS FOR LIABILITIES			**242**		-
NET ASSETS			**14,440**		6,000
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**14,438**		5,998
			14,440		6,000

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 24 May 2019 and were signed on its behalf by:

Mr A Dickenson - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 April 2019

1. STATUTORY INFORMATION

Gordian Enterprises Limited is a private company, limited by shares , registered in Scotland. 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.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
These financial statements for the year ended 30 April 2019 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with FRS 105, the date of transition to FRS 102 Section 1A is 1 May 2017.

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.
Computer equipment - 33% on cost

Taxation
Taxation for the year 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2018 - 2) .

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4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2018	**1,186**
Additions	**1,522**
At 30 April 2019	**2,708**
DEPRECIATION	
At 1 May 2018	**541**
Charge for year	**894**
At 30 April 2019	**1,435**
NET BOOK VALUE	
At 30 April 2019	**1,273**
At 30 April 2018	645

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19 £	30.4.18 £
Other debtors	**305**	238

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19 £	30.4.18 £
Taxation and social security	**4,625**	3,861
Other creditors	**12,908**	20,261
	17,533	24,122

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2019 and 30 April 2018:

	30.4.19 £	30.4.18 £
Mr A Dickenson		
Balance outstanding at start of year	**(19,330)**	(10,062)
Amounts advanced	**19,331**	40
Amounts repaid	**(11,709)**	(9,308)
Amounts written off	**-**	-
Amounts waived	-	-
Balance outstanding at end of year	**(11,708)**	(19,330)

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £10,000 (2018 - £24,000) were paid to the directors .

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9. ULTIMATE CONTROLLING PARTY

The ultimate controlling parties are Mr A Dickenson & Mrs D Dickenson by virtue of each owning 50% of the issued share capital.

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.