REGISTERED NUMBER: SC533713 (Scotland)

# Unaudited Financial Statements

## for the Year Ended 30 April 2021

## for

## Gordian Enterprises Limited

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## for the Year Ended 30 April 2021


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## Company Information
## for the Year Ended 30 April 2021

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

## Statement of Financial Position
## 30 April 2021

| | Notes | 30.4.21 £ | £ | 30.4.20 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 4 | | **1,627** | | 2,333 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 5 | **75** | | 217 | |
| Cash at bank | | **31,824** | | 33,428 | |
| | | **31,899** | | 33,645 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 6 | **16,263** | | 19,371 | |
| **NET CURRENT ASSETS** | | | **15,636** | | 14,274 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **17,263** | | 16,607 |
| **PROVISIONS FOR LIABILITIES** | | | **309** | | 443 |
| **NET ASSETS** | | | **16,954** | | 16,164 |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | | | **2** | | 2 |
| Retained earnings | | | **16,952** | | 16,162 |
| | | | **16,954** | | 16,164 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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 notes form part of these financial statements



continued...

## Statement of Financial Position - continued
## 30 April 2021

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 Board of Directors and authorised for issue on 9 July 2021 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 2021

### 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.

**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 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 statement of financial position date.

**Deferred tax**
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 (2020 - 2 ) .



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Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

4. **TANGIBLE FIXED ASSETS**

| | Computer equipment £ |
|---|---|
| **COST** | |
| At 1 May 2020 | **5,316** |
| Additions | **900** |
| At 30 April 2021 | **6,216** |
| **DEPRECIATION** | |
| At 1 May 2020 | **2,983** |
| Charge for year | **1,606** |
| At 30 April 2021 | **4,589** |
| **NET BOOK VALUE** | |
| At 30 April 2021 | **1,627** |
| At 30 April 2020 | 2,333 |

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 30.4.21 £ | 30.4.20 £ |
|---|---|---|
| Other debtors | **75** | 217 |

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 30.4.21 £ | 30.4.20 £ |
|---|---|---|
| Taxation and social security | **1,469** | 4,826 |
| Other creditors | **14,794** | 14,545 |
| | **16,263** | 19,371 |

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2021 and 30 April 2020:

| | 30.4.21 £ | 30.4.20 £ |
|---|---|---|
| **Mr A Dickenson** | | |
| Balance outstanding at start of year | **(13,344)** | (11,708) |
| Amounts advanced | **13,344** | 12,087 |
| Amounts repaid | **(13,594)** | (13,723) |
| Amounts written off | **-** | - |
| Amounts waived | - | - |
| Balance outstanding at end of year | **(13,594)** | (13,344) |

8. **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.