REGISTERED NUMBER: SC533713 (Scotland)

Unaudited Financial Statements

for the Year Ended 30 April 2023

for

Gordian Enterprises Limited

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for the Year Ended 30 April 2023

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Gordian Enterprises Limited

Company Information
for the Year Ended 30 April 2023

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

Statement of Financial Position
30 April 2023

	Notes	30.4.23 £	£	30.4.22 £	£
FIXED ASSETS					
Tangible assets	4		**1,612**		1,368
CURRENT ASSETS					
Debtors	5	**110**		75	
Cash at bank		**43,426**		29,454	
		43,536		29,529	
CREDITORS					
Amounts falling due within one year	6	**17,951**		17,731	
NET CURRENT ASSETS			**25,585**		11,798
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,197**		13,166
PROVISIONS FOR LIABILITIES			**306**		260
NET ASSETS			**26,891**		12,906
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**26,889**		12,904
			26,891		12,906

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 2023

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 August 2023 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 2023

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 (2022 - 2) .

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4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2022	**7,580**
Additions	**1,518**
Disposals	**(3,309)**
At 30 April 2023	**5,789**
DEPRECIATION	
At 1 May 2022	**6,212**
Charge for year	**1,274**
Eliminated on disposal	**(3,309)**
At 30 April 2023	**4,177**
NET BOOK VALUE	
At 30 April 2023	**1,612**
At 30 April 2022	1,368

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Other debtors	**110**	75

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Taxation and social security	**4,074**	179
Other creditors	**13,877**	17,552
	17,951	17,731

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2023 and 30 April 2022:

	30.4.23 £	30.4.22 £
Mr A Dickenson		
Balance outstanding at start of year	**(16,252)**	(13,594)
Amounts advanced	**(14,926)**	13,594
Amounts repaid	**18,703**	(16,252)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**(12,475)**	(16,252)

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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.