

# Anojed Limited

Unaudited Filleted Financial Statements  
for the Year Ended 31 August 2023

Glen Drummond Ltd  
Argyll House  
Quarrywood Court  
Livingston  
West Lothian  
EH154 6AX

**Anojed Limited**  
**(formerly Drovo Technology Limited)**

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**Anojed Limited**  
**(formerly Drovo Technology Limited)**

**Company Information**

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| <b>Director</b>          | Mr P Amoah-Boateng                                                                              |
| <b>Registered office</b> | 5 South Charlotte Street<br>Edinburgh<br>EH2 4AN                                                |
| <b>Accountants</b>       | Glen Drummond Ltd<br>Argyll House<br>Quarrywood Court<br>Livingston<br>West Lothian<br>EH54 6AX |

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Anojed Limited  
for the Year Ended 31 August 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Anojed Limited for the year ended 31 August 2023 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Anojed Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Anojed Limited and state those matters that we have agreed to state to the Board of Directors of Anojed Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Anojed Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Anojed 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 Anojed Limited. You consider that Anojed Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Anojed Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
Glen Drummond Ltd  
Argyll House  
Quarrywood Court  
Livingston  
West Lothian  
EH54 6AX

29 August 2024

**Anojed Limited**  
**(formerly Drovo Technology Limited)**

**(Registration number: SC706521)**  
**Balance Sheet as at 31 August 2023**

|                                                       | Note     | 2023<br>£       | 2022<br>£       |
|-------------------------------------------------------|----------|-----------------|-----------------|
| <b>Current assets</b>                                 |          |                 |                 |
| Debtors                                               | <u>4</u> | 3,951           | 2               |
| Cash at bank and in hand                              |          | 154             | -               |
|                                                       |          | <u>4,105</u>    | <u>2</u>        |
| <b>Creditors:</b> Amounts falling due within one year | <u>5</u> | <u>(4,101)</u>  | <u>-</u>        |
| <b>Net assets</b>                                     |          | <u><u>4</u></u> | <u><u>2</u></u> |
| <b>Capital and reserves</b>                           |          |                 |                 |
| Called up share capital                               | <u>6</u> | 2               | 2               |
| Retained earnings                                     |          | <u>2</u>        | <u>-</u>        |
| <b>Shareholders' funds</b>                            |          | <u><u>4</u></u> | <u><u>2</u></u> |

For the financial year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his 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. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 29 August 2024

**Anojed Limited**  
**(formerly Drovo Technology Limited)**

**(Registration number: SC706521)**  
**Balance Sheet as at 31 August 2023**

.....  
Mr P Amoah-Boateng  
Director

**Anojed Limited**  
**(formerly Drovo Technology Limited)**

**Notes to the Unaudited Financial Statements for the Year Ended 31 August 2023**

**1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The company was formerly known as Drovo Technology Limited.

The address of its registered office is:

5 South Charlotte Street

Edinburgh

EH2 4AN

These financial statements were authorised for issue by the director on 29 August 2024.

**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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. There were no material departures from that standard.

**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.

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

**Going concern**

The financial statements have been prepared on a going concern basis.

**Anojed Limited**  
**(formerly Drovo Technology Limited)**

**Notes to the Unaudited Financial Statements for the Year Ended 31 August 2023**

**Revenue recognition**

Turnover comprises the fair value of the consideration derived from IT consultancy services and other IT service activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company.

**Tax**

The tax expense for the period comprises current tax. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

**Tangible assets**

Tangible assets are stated in the balance sheet 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.

At the balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Expenditure of £500 or more on individual tangible fixed assets is capitalised at cost. Expenditure on assets below this threshold is charged directly to the profit and loss account in the period it is incurred.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Anojed Limited**  
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**Notes to the Unaudited Financial Statements for the Year Ended 31 August 2023**

**3 Staff numbers**

The average number of persons employed by the company (including the director) during the year was 1 (2022 - 2).

**4 Debtors**

|               | 2023         | 2022     |
|---------------|--------------|----------|
|               | £            | £        |
| Other debtors | 3,951        | 2        |
|               | <u>3,951</u> | <u>2</u> |

**5 Creditors**

**Creditors: amounts falling due within one year**

|                              | 2023         | 2022     |
|------------------------------|--------------|----------|
|                              | £            | £        |
| <b>Due within one year</b>   |              |          |
| Taxation and social security | 2,781        | -        |
| Accruals and deferred income | 1,320        | -        |
|                              | <u>4,101</u> | <u>-</u> |

**6 Share capital**

**Allotted, called up and fully paid shares**

|                            | 2023     |          | 2022     |          |
|----------------------------|----------|----------|----------|----------|
|                            | No.      | £        | No.      | £        |
| Ordinary shares of £1 each | 2        | 2        | 2        | 2        |
|                            | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

**7 Related party transactions**

The company operates a loan account with the director, Mr P Amoah.

During the year, the company advanced loans totalling £2,954 to the director. At the year end, the balance due from the director was £2,954 (2022 - £1). This loan is unsecured, interest free and has no fixed repayment terms.

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.