

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2023**  
**FOR**  
**KOGENT-MML LIMITED**

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**FOR THE YEAR ENDED 30TH APRIL 2023**

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**KOGENT-MML LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH APRIL 2023**

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**DIRECTORS:**

J H M Cowderoy  
A J Cowderoy  
D C Small

**SECRETARY:**

A J Cowderoy

**REGISTERED OFFICE:**

First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

**REGISTERED NUMBER:**

05651451 (England and Wales)

**ACCOUNTANTS:**

Sproull & Co.  
Chartered Accountants  
First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

**BALANCE SHEET**  
**30TH APRIL 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		564		1,271
<b>CURRENT ASSETS</b>					
Debtors	5	474		2,207	
Cash at bank		<u>2,851</u>		<u>18,023</u>	
		3,325		20,230	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>3,614</u>		<u>18,905</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(289)</u>		<u>1,325</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>275</u>		<u>2,596</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			400		400
Retained earnings			<u>(125)</u>		<u>2,196</u>
			<u>275</u>		<u>2,596</u>

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

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

**BALANCE SHEET - continued**  
**30TH APRIL 2023**

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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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5th October 2023 and were signed on its behalf by:

A J Cowderoy - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2023**

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**1. STATUTORY INFORMATION**

Kogent-MML Limited is a private company, limited by shares, registered in England and Wales. 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.

Plant and machinery etc - 25% on cost

**Taxation**

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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3) .

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1st May 2022	
and 30th April 2023	<u>3,945</u>
<b>DEPRECIATION</b>	
At 1st May 2022	2,674
Charge for year	<u>707</u>
At 30th April 2023	<u>3,381</u>
<b>NET BOOK VALUE</b>	
At 30th April 2023	<u>564</u>
At 30th April 2022	<u>1,271</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH APRIL 2023**

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

	<b>2023</b>	2022
	<b>£</b>	£
Trade debtors	-	1,944
Other debtors	<u>474</u>	<u>263</u>
	<u><b>474</b></u>	<u><b>2,207</b></u>

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

	<b>2023</b>	2022
	<b>£</b>	£
Trade creditors	<b>202</b>	266
Taxation and social security	<b>161</b>	1,859
Other creditors	<u><b>3,251</b></u>	<u>16,780</u>
	<u><b>3,614</b></u>	<u><b>18,905</b></u>

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.