

**TYJARA COMMODITIES LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**TYJARA COMMODITIES LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**TYJARA COMMODITIES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

<b>Directors</b>	Andrew Onitiri Murtala Shehu Yar'Adua
<b>Company Number</b>	09132625 (England and Wales)
<b>Registered Office</b>	Lower Park Coldridge Crediton devon EX17 6AS
<b>Accountants</b>	OD Accountants Ltd 124 City Road, London EC1V 2NX

**TYJARA COMMODITIES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	4	778,063	711,306
Cash at bank and in hand		1,855	79
		<u>779,918</u>	<u>711,385</u>
<b>Creditors: amounts falling due within one year</b>	5	(1,541,940)	(1,274,967)
<b>Net current liabilities</b>		<u>(762,022)</u>	<u>(563,582)</u>
<b>Net liabilities</b>		<u>(762,022)</u>	<u>(563,582)</u>
<b>Capital and reserves</b>			
Called up share capital	6	1,000	1,000
Profit and loss account		(763,022)	(564,582)
<b>Shareholders' funds</b>		<u>(762,022)</u>	<u>(563,582)</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 19 May 2023 and were signed on its behalf by

Andrew Onitiri  
Director

Company Registration No. 09132625

**TYJARA COMMODITIES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1 Statutory information**

Tyjara Commodities Limited is a private company, limited by shares, registered in England and Wales, registration number 09132625. The registered office is Lower Park, Coldridge, Crediton, Devon, EX17 6AS.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

***Going concern***

Despite being owed US\$800,466 (2022 US\$800,466) by its major client and owing US\$1,663,557 (2022 US\$1,379,606) to a supplier, the accounts have been prepared on a going concern basis.

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	777,728	710,971
Other debtors	335	335
	<u>778,063</u>	<u>711,306</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	1,518,117	1,251,144
Accruals	23,823	23,823
	<u>1,541,940</u>	<u>1,274,967</u>

The company has four loans outstanding with the same company. Interest is being charged at 10% pa on these loans.

**TYJARA COMMODITIES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

<b>6 Share capital</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
1,000 Ordinary shares of £1 each	1,000	1,000

**7 Contingent liabilities**

The company is owed US\$800,466 (2021 US\$800,466) by its major client. Tyjara Commodities Limited are a party to legal proceedings in Nigeria to recover the debt.

**8 Average number of employees**

During the year the average number of employees was 0 (2021: 0).

