

### **Statement of Consent to Prepare Abridged Financial Statements**

All of the members of Indirian Limited have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 30 April 2018 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 09569647

**Indirian Limited**

**Filleted Unaudited Abridged Financial Statements**

**30 April 2018**

# **Indirian Limited**

## **Abridged Financial Statements**

**Year ended 30 April 2018**

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# **Indirian Limited**

## **Directors' Report**

### **Year ended 30 April 2018**

The directors present their report and the unaudited abridged financial statements of the company for the year ended 30 April 2018 .

#### **Directors**

The directors who served the company during the year were as follows:

Mr G Hall

Mr P R Hall

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 7 August 2018 and signed on behalf of the board by:

Mr G Hall

Director

Registered office:

12 Castle Hill Close

Eaton Socon

St Neots

PE19 8HW

# Indirian Limited

## Abridged Statement of Financial Position

30 April 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	5	772	—
<b>Current assets</b>			
Debtors		4,500	12,000
Cash at bank and in hand		21,151	6,562
		-----	-----
		25,651	18,562
<b>Creditors: amounts falling due within one year</b>		25,694	22,758
		-----	-----
<b>Net current liabilities</b>		43	4,196
		---	---
<b>Total assets less current liabilities</b>		729	( 4,196)
		---	---
<b>Net assets/(liabilities)</b>		729	( 4,196)
		---	---
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		629	( 4,296)
		---	---
<b>Shareholders funds/(deficit)</b>		729	( 4,196)
		---	---

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

# **Indirian Limited**

## **Abridged Statement of Financial Position** *(continued)*

**30 April 2018**

These abridged financial statements were approved by the board of directors and authorised for issue on 7 August 2018 , and are signed on behalf of the board by:

Mr G Hall

Director

Company registration number: 09569647

# **Indirian Limited**

## **Notes to the Abridged Financial Statements**

### **Year ended 30 April 2018**

#### **1. General information**

The company is a private company limited by shares, registered in . The address of the registered office is 12 Castle Hill Close, Eaton Socon, St Neots, PE19 8HW.

#### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 2 (2017: 2 ).

## **5. Tangible assets**

	£
<b>Cost</b>	
At 1 May 2017	—
Additions	1,029
	-----
<b>At 30 April 2018</b>	<b>1,029</b>
	-----
<b>Depreciation</b>	
At 1 May 2017	—
Charge for the year	257
	-----
<b>At 30 April 2018</b>	<b>257</b>
	-----
<b>Carrying amount</b>	
<b>At 30 April 2018</b>	<b>772</b>
	-----
At 30 April 2017	—
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## 6. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

**2018**

	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mr G Hall	( 20,183)	1,662	( 500)	( 19,021)
Mr P R Hall	—	—	( 500)	( 500)
	.....	.....	.....	.....
	( 20,183)	1,662	( 1,000)	( 19,521)
	.....	.....	.....	.....

**2017**

	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mr G Hall	( 14,606)	—	( 5,577)	( 20,183)
Mr P R Hall	—	—	—	—
	.....	.....	.....	.....
	( 14,606)	—	( 5,577)	( 20,183)
	.....	.....	.....	.....

# **Indirian Limited**

## **Management Information**

**Year ended 30 April 2018**

**The following pages do not form part of the abridged financial statements.**

## **Indirian Limited**

### **Report to the Board of Directors on the Preparation of the Unaudited Statutory Abridged Financial Statements of Indirian Limited**

#### **Year ended 30 April 2018**

As described on the abridged statement of financial position, the directors of the company are responsible for the preparation of the abridged financial statements for the year ended 30 April 2018, which comprise the abridged statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

**GRH ACCOUNTANCY LIMITED**

First Floor, CQL House Alington Road Little Barford St Neots Cambridgeshire PE19 6YH

7 August 2018

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.