REGISTERED NUMBER: 10186931 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 May 2022

for

Jesmardav Ltd

Contents of the Financial Statements for the year ended 31 May 2022

Jesmardav Ltd

Company Information
for the year ended 31 May 2022

DIRECTORS:	Mr C Akueteh Mrs G Akueteh
SECRETARY:	Mrs G Akueteh
REGISTERED OFFICE:	7 Central Parade Green Street Enfield London EN3 7HG
REGISTERED NUMBER:	10186931 (England and Wales)
ACCOUNTANTS:	G Defor and Co Chartered Certified Accountants 55 Carters Mead Harlow Essex CM17 9ER

Balance Sheet
31 May 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	4		5,348		9,718
CURRENT ASSETS					
Debtors	5	4,250		4,250	
Cash at bank and in hand		633		296	
		4,883		4,546	
CREDITORS					
Amounts falling due within one year	6	82,894		62,571	
NET CURRENT LIABILITIES			(78,011)		(58,025)
TOTAL ASSETS LESS CURRENT LIABILITIES			(72,663)		(48,307)
CREDITORS					
Amounts falling due after more than one year	7		3,699		4,700
NET LIABILITIES			(76,362)		(53,007)
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			(76,364)		(53,009)
SHAREHOLDERS' FUNDS			(76,362)		(53,007)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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...

Balance Sheet - continued
31 May 2022

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 February 2023 and were signed on its behalf by:

Mr C Akuetch - Director

Notes to the Financial Statements
for the year ended 31 May 2022

1. **STATUTORY INFORMATION**

Jesmardav Ltd 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	- 25% on cost
Computer equipment	- 33% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 1 (2021 - 1) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 June 2021	
and 31 May 2022	17,180
DEPRECIATION	
At 1 June 2021	7,462
Charge for year	4,370
At 31 May 2022	11,832
NET BOOK VALUE	
At 31 May 2022	5,348
At 31 May 2021	9,718

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Other debtors	4,250	4,250

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Amounts owed to associates	31,310	31,300
Social security and other taxes	177	67
Directors' current accounts	49,309	29,204
Accrued expenses	2,098	2,000
	82,894	62,571

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.22	31.5.21
	£	£
Bank loans more 5 yr by instal	3,699	4,700

Amounts falling due in more than five years:

	31.5.22	31.5.21
Repayable by instalments		
Bank loans more 5 yr by instal	3,699	4,700

8. RELATED PARTY DISCLOSURES

During the current year, the company was controlled by the directors, Mr Clement Martey Akuetey and Mrs Gifty Akuetey by vitue of ownership of the entire share capital.

At the balance date, the company owe its' directors £42,228.(2019- £4,390)

Chartered Certified Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Jesmardav Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jesmardav Ltd for the year ended 31 May 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Jesmardav Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Jesmardav Ltd and state those matters that we have agreed to state to the Board of Directors of Jesmardav Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Jesmardav Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Jesmardav Ltd. You consider that Jesmardav Ltd 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 financial statements of Jesmardav Ltd. 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 financial statements.

G Defor and Co
Chartered Certified Accountants
55 Carters Mead
Harlow
Essex
CM17 9ER

27 February 2023