

**REGISTERED NUMBER: 06708719 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019  
FOR  
AVI & JORDAN LTD**

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FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**AVI & JORDAN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

<b>DIRECTOR:</b>	A Yihye
<b>REGISTERED OFFICE:</b>	115 Craven Park Road stamford hill London N15 6BL
<b>REGISTERED NUMBER:</b>	06708719 (England and Wales)
<b>ACCOUNTANTS:</b>	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

STATEMENT OF FINANCIAL POSITION  
30 SEPTEMBER 2019

	Notes	30.9.19 £	£	30.9.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		39		53
<b>CURRENT ASSETS</b>					
Stocks		500		500	
Debtors	5	7,384		8,068	
Cash at bank and in hand		<u>500</u>		<u>357</u>	
		8,384		8,925	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>2,376</u>		<u>3,984</u>	
<b>NET CURRENT ASSETS</b>			<u>6,008</u>		<u>4,941</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,047</u>		<u>4,994</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1		1
Retained earnings	8		<u>6,046</u>		<u>4,993</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>6,047</u>		<u>4,994</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 director and authorised for issue on 25 June 2020 and were signed by:

A Yihye - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

1. **STATUTORY INFORMATION**

Avi & Jordan 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 represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 2 (2018 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

4. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 October 2018	
and 30 September 2019	<u>989</u>
<b>DEPRECIATION</b>	
At 1 October 2018	936
Charge for year	<u>14</u>
At 30 September 2019	<u>950</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>39</u>
At 30 September 2018	<u>53</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.19 £	30.9.18 £
Trade debtors	7,384	4,766
Other debtors	-	<u>3,302</u>
	<u>7,384</u>	<u>8,068</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.19 £	30.9.18 £
Trade creditors	353	-
Taxation and social security	1,423	2,784
Other creditors	<u>600</u>	<u>1,200</u>
	<u>2,376</u>	<u>3,984</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	30.9.19 £	30.9.18 £
Number:	Class:			
1	Ordinary	£1	<u>1</u>	<u>1</u>

8. RESERVES

	Retained earnings £
At 1 October 2018	4,993
Profit for the year	6,053
Dividends	<u>(5,000)</u>
At 30 September 2019	<u>6,046</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**9. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is C Yihye.

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.