REGISTERED NUMBER: 09051640 (England and Wales)

Financial Statements for the Year Ended 31 May 2021

for

JHT Software Limited

Contents of the Financial Statements for the Year Ended 31 May 2021

Company Information
for the Year Ended 31 May 2021

DIRECTORS:	J Thiyagesan Mrs S Thiyagesan
REGISTERED OFFICE:	31 Walker Avenue Wolverton Mill East Milton Keynes Buckinghamshire MK12 5TW
REGISTERED NUMBER:	09051640 (England and Wales)
ACCOUNTANTS:	Carrington-May Chartered Certified Accountants 31 Walker Avenue Wolverton Mill East Milton Keynes Buckinghamshire MK12 5TW

Abridged Statement of Financial Position
31 May 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		243		307
CURRENT ASSETS					
Debtors		10,055		10,735	
Cash at bank		1,578		10,326	
		11,633		21,061	
CREDITORS					
Amounts falling due within one year		11,326		20,778	
NET CURRENT ASSETS			307		283
TOTAL ASSETS LESS CURRENT LIABILITIES			550		590
PROVISIONS FOR LIABILITIES			46		92
NET ASSETS			504		498
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			404		398
SHAREHOLDERS' FUNDS			504		498

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 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...

Abridged Statement of Financial Position - continued
31 May 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Statement of Financial Position for the year ended 31 May 2021 in accordance with Section 444(2A) of the Companies Act 2006.

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 30 January 2022 and were signed on its behalf by:

J Thiyagesan - Director

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. **STATUTORY INFORMATION**

JHT Software 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.

The director has considered the future cash flow and profitability of the business. This combined with the continued support of the director, results in the opinion that the going concern basis of preparation is appropriate.

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	- 20% on cost
Computer equipment	- 20% 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 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 (2020 - 2) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 June 2020	417	1,777	2,194
Additions	85	-	85
At 31 May 2021	502	1,777	2,279
DEPRECIATION			
At 1 June 2020	160	1,727	1,887
Charge for year	99	50	149
At 31 May 2021	259	1,777	2,036
NET BOOK VALUE			
At 31 May 2021	243	-	243
At 31 May 2020	257	50	307

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the balance sheet date, the sum of £9,666 is owed by the directors (2020 - £8,398 owed by the directors). £9,666 was the maximum amount outstanding during the period. Interest has not been paid or accrued on the sum outstanding.This sum has been fully repaid post year end.