

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Jobrouter Ltd

Jobrouter Ltd (Registered number: 10536483)

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for the Year Ended 31 December 2022

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Jobrouter Ltd

Company Information **for the Year Ended 31 December 2022**

DIRECTORS:

Jobrouter Ag
Mr M T Nagel
Mr R C A Velders

REGISTERED OFFICE:

Jubilee House
Globe Park
Marlow
SL7 1YW

REGISTERED NUMBER:

10536483 (England and Wales)

ACCOUNTANTS:

Wilson Partners Limited
Chartered Accountants
5a Frascati Way
Maidenhead
Berkshire
SL6 4UY

Jobrouter Ltd (Registered number: 10536483)

Balance Sheet **31 December 2022**

	Notes	31.12.22 £	31.12.21 £
FIXED ASSETS			
Tangible assets	4	1,461	772
CURRENT ASSETS			
Debtors	5	146,320	28,267
Cash at bank		6,588	9,928
		<u>152,908</u>	<u>38,195</u>
CREDITORS			
Amounts falling due within one year	6	(441,625)	(446,789)
NET CURRENT LIABILITIES		<u>(288,717)</u>	<u>(408,594)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(287,256)</u>	<u>(407,822)</u>
CAPITAL AND RESERVES			
Called up share capital		50,000	50,000
Retained earnings		(337,256)	(457,822)
		<u>(287,256)</u>	<u>(407,822)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 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 10 March 2023 and were signed on its behalf by:

Mr R C A Velders - Director

The notes form part of these financial statements

Jobrouter Ltd (Registered number: 10536483)

Notes to the Financial Statements **for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

Jobrouter 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts are prepared on a going concern basis as in the opinion of the directors the company has sufficient finance available to it to meet its obligations as they fall due for the foreseeable future, that is at least 12 months from the date of approval of the accounts.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Significant judgements and estimates

In the application of the company's accounting policies the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The company does not make significant estimates and assumptions concerning the future.

Turnover

Turnover is recognised when the service has been provided. 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.

Computer equipment - 33% on cost

Tangible fixed assets are included at cost less depreciation and impairment.

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.

Jobrouter Ltd (Registered number: 10536483)

Notes to the Financial Statements - continued **for the Year Ended 31 December 2022**

2. ACCOUNTING POLICIES - continued

Foreign currencies

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 rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in the accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2022	2,930
Additions	1,334
At 31 December 2022	<u>4,264</u>
DEPRECIATION	
At 1 January 2022	2,158
Charge for year	645
At 31 December 2022	<u>2,803</u>
NET BOOK VALUE	
At 31 December 2022	<u>1,461</u>
At 31 December 2021	<u>772</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	28,145	23,835
Other debtors	<u>118,175</u>	<u>4,432</u>
	<u>146,320</u>	<u>28,267</u>

Jobrouter Ltd (Registered number: 10536483)

Notes to the Financial Statements - continued **for the Year Ended 31 December 2022**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	3,092	2,160
Taxation and social security	5,425	4,815
Other creditors	<u>433,108</u>	<u>439,814</u>
	<u>441,625</u>	<u>446,789</u>

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.22	31.12.21
	£	£
Within one year	<u>-</u>	<u>2,052</u>

8. PENSION COMMITMENTS

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contribution payable by the Company to the fund and amounted to £5,625 (2021: £10,687). Contributions totalling £1,451 (2021: £517) were payable to the fund at the reporting date and are included in creditors.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Jobrouter GmbH. The immediate controlling party is Jobrouter AG.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Jobrouter 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 Jobrouter Ltd for the year ended 31 December 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Jobrouter 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 Jobrouter Ltd and state those matters that we have agreed to state to the Board of Directors of Jobrouter Ltd, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. 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 Jobrouter 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 profit of Jobrouter Ltd. You consider that Jobrouter 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 Jobrouter 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.

Wilson Partners Limited
Chartered Accountants
5a Frascati Way
Maidenhead
Berkshire
SL6 4UY

Date:

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.