

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020**

**FOR**

**CODERUS LIMITED**

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**FOR THE YEAR ENDED 30 APRIL 2020**

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**CODERUS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2020**

**DIRECTORS:** M M Thomas  
Mrs A M Thomas

**SECRETARY:** Mr. M M Thomas

**REGISTERED OFFICE:** Ross Building  
Adastral Park  
Martlesham  
Near Ipswich  
Suffolk  
IP5 3RE

**REGISTERED NUMBER:** 03532269

**ACCOUNTANTS:** The Dewan Partnership  
Chartered Certified Accountants  
8 Wheat Street  
Brecon  
Powys  
LD3 7DG

**CODERUS LIMITED (REGISTERED NUMBER: 03532269)**

**BALANCE SHEET**  
**30 APRIL 2020**

	Notes	30.4.20 £	£	30.4.19 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		<b>163,604</b>		86,387
Tangible assets	5		<b>88,633</b>		44,259
			<b>252,237</b>		130,646
<b>CURRENT ASSETS</b>					
Debtors	6	<b>168,244</b>		145,206	
Cash at bank and in hand		<b>223,159</b>		170,996	
		<b>391,403</b>		316,202	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>165,491</b>		54,910	
<b>NET CURRENT ASSETS</b>			<b>225,912</b>		261,292
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>478,149</b>		391,938
<b>PROVISIONS FOR LIABILITIES</b>			<b>9,537</b>		4,406
<b>NET ASSETS</b>			<b>468,612</b>		387,532
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>100</b>		100
Retained earnings	9		<b>468,512</b>		387,432
<b>SHAREHOLDERS' FUNDS</b>			<b>468,612</b>		387,532

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 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 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**30 APRIL 2020**

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 11 September 2020 and were signed on its behalf by:

M M Thomas - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

**1. STATUTORY INFORMATION**

Coderus limited is a private company, registered in England and Wales.

The company's registered number is 03532269

The registered address is:

Ross Building  
Adastral Park  
Martlesham  
Suffolk  
IP5 3RE

**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.

**Intangible assets**

Development costs have been amortised from the 1st May 2019 over 5 years

**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	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 10% on reducing balance

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2020****3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 42 (2019 - 40 ) .

**4. INTANGIBLE FIXED ASSETS**

Intangibles assets have been amortised over a 5 year period from 1st May 2019

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 May 2019	61,652	16,625	-	78,277
Additions	28,523	4,665	21,033	54,221
At 30 April 2020	90,175	21,290	21,033	132,498
<b>DEPRECIATION</b>				
At 1 May 2019	24,562	9,456	-	34,018
Charge for year	6,561	1,183	2,103	9,847
At 30 April 2020	31,123	10,639	2,103	43,865
<b>NET BOOK VALUE</b>				
At 30 April 2020	59,052	10,651	18,930	88,633
At 30 April 2019	37,090	7,169	-	44,259

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.4.20</b>	<b>30.4.19</b>
	£	£
Trade debtors	66,601	90,351
Other debtors	101,643	54,855
	<u>168,244</u>	<u>145,206</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.4.20</b>	<b>30.4.19</b>
	£	£
Trade creditors	13,216	11,018
Taxation and social security	122,309	43,206
Other creditors	29,966	686
	<u>165,491</u>	<u>54,910</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>30.4.20</b>	<b>30.4.19</b>
			£	£
100	Ordinary Shares	£1	<u>100</u>	<u>100</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2020**

9. **RESERVES**

	Retained earnings £
At 1 May 2019	301,045
Prior year adjustment	<u>86,387</u>
	387,432
Profit for the year	181,080
Dividends	<u>(100,000)</u>
At 30 April 2020	<u>468,512</u>



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.