

**REGISTERED NUMBER: 04698860 (England and Wales)**

**ENIGMA ELECTRONICS.COM LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 OCTOBER 2020 TO 31 MARCH 2021**

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FOR THE PERIOD 1 OCTOBER 2020 TO 31 MARCH 2021**

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**ENIGMA ELECTRONICS.COM LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 1 OCTOBER 2020 TO 31 MARCH 2021**

**DIRECTORS:** Dr P Gurney  
A Myers  
Miss S K Gurney

**SECRETARY:** Mrs A Gurney

**REGISTERED OFFICE:** Avroe House  
Avroe Crescent  
Blackpool Business Park  
Blackpool  
Lancashire  
FY4 2DP

**REGISTERED NUMBER:** 04698860 (England and Wales)

**ACCOUNTANTS:** Rushtons  
Chartered Accountants  
Avroe House  
Avroe Crescent  
Blackpool Business Park  
Blackpool  
Lancashire  
FY4 2DP

ABRIDGED BALANCE SHEET  
31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		71,193		73,512
<b>CURRENT ASSETS</b>					
Stocks		1,200		1,800	
Debtors		10,720		2,920	
Investments		303,830		289,137	
Cash at bank		<u>29,874</u>		<u>53,865</u>	
		345,624		347,722	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>11,263</u>		<u>14,132</u>	
<b>NET CURRENT ASSETS</b>			<u>334,361</u>		<u>333,590</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			405,554		407,102
<b>PROVISIONS FOR LIABILITIES</b>			<u>13,527</u>		<u>13,967</u>
<b>NET ASSETS</b>			<u>392,027</u>		<u>393,135</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			760		760
Retained earnings			<u>391,267</u>		<u>392,375</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>392,027</u>		<u>393,135</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 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.

**ABRIDGED BALANCE SHEET - continued  
31 MARCH 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 Balance Sheet for the period ended 31 March 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 May 2021 and were signed on its behalf by:

Dr P Gurney - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 OCTOBER 2020 TO 31 MARCH 2021

1. **STATUTORY INFORMATION**

Enigma Electronics.Com 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 financial statements are presented in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**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 reducing balance
Motor vehicles	- 20% on cost
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the period 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 OCTOBER 2020 TO 31 MARCH 2021

2. **ACCOUNTING POLICIES - continued**

**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 period 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 period was 2 (2020 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 October 2020 and 31 March 2021	<u>86,375</u>
<b>DEPRECIATION</b>	
At 1 October 2020	12,863
Charge for period	<u>2,319</u>
At 31 March 2021	<u>15,182</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>71,193</u>
At 30 September 2020	<u>73,512</u>

5. **RELATED PARTY DISCLOSURES**

Creditors / (Debtors) includes the following amounts which are owed to / (owing from) individuals who are directors of the company:-

	2021	2020
	£	£
Dr P Gurney	<u>550</u>	<u>671</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.