

**REGISTERED NUMBER: 09567792 (England and Wales)**

Unaudited Financial Statements for the Year Ended 30 April 2019

for

Nobody's Child Limited

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for the Year Ended 30 April 2019

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**DIRECTOR:**

Mr Andreas Alexandros Xeni

**REGISTERED OFFICE:**

Radiant House  
36-38 Mortimer Street  
London  
W1W 7RG

**REGISTERED NUMBER:**

09567792 (England and Wales)

**ACCOUNTANTS:**

Chris Pantazis Ltd T/A CPS & Co  
Chartered Accountants  
10A Aldermans Hill  
Plamers Green  
London  
N13 4PJ

Balance Sheet  
30 April 2019

	Notes	30.4.19 £	£	30.4.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		116,946		61,814
<b>CURRENT ASSETS</b>					
Stocks	5	568,204		149,537	
Debtors	6	996,583		1,379,428	
Cash at bank		<u>22,300</u>		<u>2,900</u>	
		1,587,087		1,531,865	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>3,413,246</u>		<u>2,879,182</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,826,159)</u>		<u>(1,347,317)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(1,709,213)		(1,285,503)
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		-		11,846
<b>NET LIABILITIES</b>			<u>(1,709,213)</u>		<u>(1,297,349)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		24,342		18,000
Share premium	10		4,690,183		3,041,297
Retained earnings	10		<u>(6,423,738)</u>		<u>(4,356,646)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(1,709,213)</u>		<u>(1,297,349)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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)

Nobody's Child Limited (Registered number: 09567792)

Balance Sheet - continued  
30 April 2019

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 on 29 January 2020 and were signed by:

Mr Andreas Alexandros Xeni - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 30 April 2019

1. **STATUTORY INFORMATION**

Nobody's Child 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.

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

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings - 20% on cost

Software & Computer equipment - 20% on cost

**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 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2019

2. **ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - 27 ).

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Software & Computer equipmt £	Totals £
<b>COST</b>			
At 1 May 2018	69,573	16,219	85,792
Additions	22,653	54,641	77,294
At 30 April 2019	<u>92,226</u>	<u>70,860</u>	<u>163,086</u>
<b>DEPRECIATION</b>			
At 1 May 2018	17,420	6,558	23,978
Charge for year	18,446	3,716	22,162
At 30 April 2019	<u>35,866</u>	<u>10,274</u>	<u>46,140</u>
<b>NET BOOK VALUE</b>			
At 30 April 2019	<u>56,360</u>	<u>60,586</u>	<u>116,946</u>
At 30 April 2018	<u>52,153</u>	<u>9,661</u>	<u>61,814</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2019

4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under finance leases are as follows:

		Fixtures and fittings £
<b>COST</b>		
At 1 May 2018 and 30 April 2019		<u>65,279</u>
<b>DEPRECIATION</b>		
At 1 May 2018		15,325
Charge for year		<u>13,056</u>
At 30 April 2019		<u>28,381</u>
<b>NET BOOK VALUE</b>		
At 30 April 2019		<u>36,898</u>
At 30 April 2018		<u>49,954</u>
5. <b>STOCKS</b>		
	30.4.19	30.4.18
	£	£
Stocks	<u>568,204</u>	<u>149,537</u>
6. <b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	30.4.19	30.4.18
	£	£
Trade debtors	149,158	103,987
Amounts due from Shareholders	795,061	1,094,297
VAT	14,605	163,362
Prepayments and accrued income	<u>37,759</u>	<u>17,782</u>
	<u>996,583</u>	<u>1,379,428</u>
7. <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	30.4.19	30.4.18
	£	£
Finance leases	11,846	22,160
Trade creditors	1,972,844	1,937,136
Social security and other taxes	87,120	43,055
Other creditors	1,300,224	840,690
Directors' current accounts	15,000	-
Accrued expenses	<u>26,212</u>	<u>36,141</u>
	<u>3,413,246</u>	<u>2,879,182</u>
8. <b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	30.4.19	30.4.18
	£	£
Finance leases	<u>-</u>	<u>11,846</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2019

9. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	30.4.19 £	30.4.18 £
2,434,187	Share capital 1	£0.01	<u>24,342</u>	<u>18,000</u>

634,187 Ordinary Share shares of £0.01 each were allotted at a premium of £2.60 per share during the year.

10. **RESERVES**

	Retained earnings £	Share premium £	Totals £
At 1 May 2018	(4,356,646)	3,041,297	(1,315,349)
Deficit for the year	(2,067,092)		(2,067,092)
Share premium	-	1,648,886	1,648,886
At 30 April 2019	<u>(6,423,738)</u>	<u>4,690,183</u>	<u>(1,733,555)</u>

**The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.**

**EMPHASIS OF MATTER - GOING CONCERN**

The company made a net a loss during the year ended 30 April 2019 and, at the date, the company had net liabilities. In the event the company continues to have net liabilities in the foreseeable future, the company's continued ability to operate will be dependent on the continued financial support of the company's shareholders. These conditions indicate an existence of a material uncertainty which may cast significant doubt of the company's ability to continue as going concern. The financial statements do not include adjustments that would result if the company was unable to continue as a going concern.

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Chartered Accountants  
10A Aldermans Hill  
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29 January 2020

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.