

**YELDERS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**YIELDERS LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**YIELDERS LIMITED**  
**Balance Sheet**  
**As at 31 December 2022**

Registered number: 09757611

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		506,300		506,300
Tangible Assets	<b>4</b>		940		1,807
			<u>507,240</u>		<u>508,107</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	236,855		258,372	
Cash at bank and in hand		<u>2,573</u>		<u>58,604</u>	
		239,428		316,976	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(239,110 )</u>		<u>(174,069 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>318</u>		<u>142,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>507,558</u>		<u>651,014</u>
<b>NET ASSETS</b>			<u>507,558</u>		<u>651,014</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		67,648		67,648
Share premium account			1,567,125		1,567,125
Profit and Loss Account			<u>(1,127,215 )</u>		<u>(983,759 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>507,558</u>		<u>651,014</u>

**YIELDERS LIMITED**  
**Balance Sheet (continued)**  
**As at 31 December 2022**

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For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Abid Karim

Director

**13th April 2023**

The notes on pages 3 to 5 form part of these financial statements.

**YIELDERS LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Research and Development**

Expenditure on research and development is written off in the year it is incurred.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% Reducing balance
Computer Equipment	33% Straight line

**1.5. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 6 (2021: 9)

**3. Intangible Assets**

	<b>Development Costs</b>
	<b>£</b>
<b>Cost</b>	
As at 1 January 2022	506,300
As at 31 December 2022	<u>506,300</u>
<b>Net Book Value</b>	
As at 31 December 2022	<u>506,300</u>
As at 1 January 2022	<u>506,300</u>

Capital software development costs represent consideration for internally developed digital systems. The Directors consider non-amortisation of the intangible asset on the basis that the asset has a useful economic life of more than 20 years and support this by annual impairment reviews to ensure the carrying amount of the intangible asset in the balance sheet is not higher than the recoverable amount.

**YIELDERS LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 January 2022	300	8,894	9,194
As at 31 December 2022	300	8,894	9,194
<b>Depreciation</b>			
As at 1 January 2022	188	7,199	7,387
Provided during the period	32	835	867
As at 31 December 2022	220	8,034	8,254
<b>Net Book Value</b>			
As at 31 December 2022	80	860	940
As at 1 January 2022	112	1,695	1,807

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	-	35,976
Other debtors	184,604	145,300
Other taxes and social security	1,503	3,348
Called up share capital not paid	50,330	73,330
Amounts owed by associates	418	418
	236,855	258,372

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net wages	2,083	2,083
Other creditors	823	782
Khan Consulting Ltd	70,000	70,000
Z and A Consulting Limited	26,200	26,200
K K Capital Investments Ltd	140,000	75,000
Third party creditors	3	3
Eurindia Advisors Limited	1	1
	239,110	174,069

**7. Share Capital**

	<b>2022</b>	<b>2021</b>
Called Up Share Capital not Paid	50,330	73,330
Called Up Share Capital has been paid up	17,318	(5,682)
Amount of Allotted, Called Up Share Capital	67,648	67,648

**YIELDERS LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**8. Related Party Transactions**

**Khan Consulting Ltd**

*Associated Company*

At the date of the balance sheet £70,000 (2021: £70,000) was due to Khan Consulting Ltd, a company incorporated in England and Wales registered number 07263317. In the prior year the director of Khan Consulting Ltd, Mr Irfan Khan, was a director of Yielders Limited until 9th August 2021.

**K K Capital Investments Ltd**

*Associated Company*

Included with the creditors due is £140,000 (2021: £75,000) advance to Yielders Limited by K K Capital Investments Ltd, registered in England and Wales, company number 09778878. The loan is interest free and there are no specified terms of repayment.

**Z and A Consulting Ltd**

*Associated Company*

Included with the creditors due is £26,200 (2021: £26,200) advance to Yielders Limited by Z and A Consulting Ltd, registered in England and Wales, company number 09052872. The loan is interest free and there are no specified terms of repayment.

**SPVY**

*Associated Companies*

Included with the debtors due is £184,504 (2021: £145,300) owed to Yielders Limited by associated companies, registered in England and Wales. The loan is interest free and there are no specified terms of repayment.

**9. General Information**

YIELDERS LIMITED Registered number 09757611 is a limited by shares company incorporated in England & Wales. The Registered Office is The Old Police Station, 82 High Street, Golborne, Warrington, WA3 3DA.

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.