

**THE GASTRIC GURU LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

THE GASTRIC GURU LTD
UNAUDITED ACCOUNTS
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THE GASTRIC GURU LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Director	G Walker
Company Number	10944723 (England and Wales)
Registered Office	10 OAKDENE AVENUE CHISLEHURST BR7 6EA ENGLAND
Accountants	The Straightener Limited 83 Ducie Street Manchester M1 2JQ

THE GASTRIC GURU LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	-	5,684
Current assets			
Inventories		-	418
Cash at bank and in hand		982	3,478
		<u>982</u>	<u>3,896</u>
Creditors: amounts falling due within one year	<u>5</u>	(47,823)	(50,014)
Net current liabilities		<u>(46,841)</u>	<u>(46,118)</u>
Net liabilities		(46,841)	(40,434)
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(46,941)	(40,534)
Shareholders' funds		<u>(46,841)</u>	<u>(40,434)</u>

For the year ending 30 September 2020 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 director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 15 June 2021 and were signed on its behalf by

G Walker
Director

Company Registration No. 10944723

THE GASTRIC GURU LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Statutory information

The Gastric Guru Ltd is a private company, limited by shares, registered in England and Wales, registration number 10944723. The registered office is 10 OAKDENE AVENUE, CHISLEHURST, BR7 6EA, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	33% per annum straight line basis
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Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Going concern

Due to changes in the company's operating environment, the director has taken the decision to cease trading as at 30th September 2020 and the company is to remain dormant for the foreseeable future. Therefore, these financial statements have been prepared on a basis other than that of a going concern basis. This basis includes, where applicable, writing the company's assets down to net realisable value. No provision has been made for the future costs of terminating the business.

THE GASTRIC GURU LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 October 2019	16,717
Disposals	(16,717)
At 30 September 2020	-
Depreciation	
At 1 October 2019	11,033
On disposals	(11,033)
At 30 September 2020	-
Net book value	
At 30 September 2020	-
At 30 September 2019	5,684

5 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	800	-
Loans from directors	46,023	49,014
Accruals	1,000	1,000
	47,823	50,014

6 Average number of employees

During the year the average number of employees was 0 (2019: 0).

