REGISTERED NUMBER: 11612430 (England and Wales)

GAJA DIGITAL LIMITED

Unaudited Financial Statements for the Year Ended 30 April 2023

Contents of the Financial Statements
for the year ended 30 April 2023

GAJA DIGITAL LIMITED

Company Information
for the year ended 30 April 2023

DIRECTOR:	Mrs J G Giampaolo
REGISTERED OFFICE:	16 St James's Street c/o Private Investor Capital London London SW1A 1ER
REGISTERED NUMBER:	11612430 (England and Wales)
ACCOUNTANTS:	Tudor John Limited Nightingale House 46-48 East Street Epsom Surrey KT17 1HQ

Balance Sheet
30 April 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible assets	4		70,367		70,367
Tangible assets	5		-		1,464
			70,367		71,831
CURRENT ASSETS					
Cash at bank		187		352	
CREDITORS					
Amounts falling due within one year	6	179,647		178,927	
NET CURRENT LIABILITIES			(179,460)		(178,575)
TOTAL ASSETS LESS CURRENT LIABILITIES			(109,093)		(106,744)
CAPITAL AND RESERVES					
Called up share capital			2,000		2,000
Retained earnings			(111,093)		(108,744)
			(109,093)		(106,744)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

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 and authorised for issue on 18 January 2024 and were signed by:

Mrs J G Giampaolo - Director

Notes to the Financial Statements
for the year ended 30 April 2023

1. STATUTORY INFORMATION

GAJA Digital 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.

INTANGIBLE ASSETS
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation has not been charged in the year as the asset is still being developed at year end.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - 1).

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 May 2022	
and 30 April 2023	70,367
NET BOOK VALUE	
At 30 April 2023	70,367
At 30 April 2022	70,367

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2022	3,867
Disposals	(3,867)
At 30 April 2023	-
DEPRECIATION	
At 1 May 2022	2,403
Charge for year	1,222
Eliminated on disposal	(3,625)
At 30 April 2023	-
NET BOOK VALUE	
At 30 April 2023	-
At 30 April 2022	1,464

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	179,647	178,927

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.