

YOD LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

YOD LTD
UNAUDITED ACCOUNTS
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YOD LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2022

Director	Eugenia Adubea DAKWA
Company Number	12281611 (England and Wales)
Registered Office	SUITE 4.10 CENTRAL HOUSE 1 BALLARDS LANE FINCHLEY LONDON N3 1LQ UNITED KINGDOM
Accountants	WNR Associates Limited 63/66 Hatton Garden Fifth Floor Suite 23 London EC1N 8LE

YOD LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	4	12,910	-
Cash at bank and in hand		73,886	10,536
		<u>86,796</u>	<u>10,536</u>
Creditors: amounts falling due within one year	5	(72,135)	(3,258)
Net current assets		<u>14,661</u>	<u>7,278</u>
Total assets less current liabilities		14,661	7,278
Creditors: amounts falling due after more than one year	6	-	(59,867)
Net assets/(liabilities)		<u>14,661</u>	<u>(52,589)</u>
Capital and reserves			
Called up share capital	7	2	2
Profit and loss account		14,659	(52,591)
Shareholders' funds		<u>14,661</u>	<u>(52,589)</u>

For the year ending 31 October 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 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 31 October 2023 and were signed on its behalf by

Eugenia Adubea DAKWA
Director

Company Registration No. 12281611

YOD LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

1 Statutory information

YOD LTD is a private company, limited by shares, registered in England and Wales, registration number 12281611. The registered office is SUITE 4.10 CENTRAL HOUSE, 1 BALLARDS LANE, FINCHLEY, LONDON, N3 1LQ, UNITED KINGDOM.

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:

Land & buildings	15% Reducing Balance
Motor vehicles	25% Reducing Balance

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

4 Debtors

2022	2021
£	£

Amounts falling due within one year

VAT	12,910	-
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YOD LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	68,462	788
Other creditors	-	2,470
Loans from directors	173	-
Accruals	3,500	-
	<u>72,135</u>	<u>3,258</u>
	2022	2021
	£	£
Bank loans	-	15,267
Loans from directors	-	44,600
	<u>-</u>	<u>59,867</u>
	2022	2021
	£	£
Aggregate of amounts that fall due for payment after five years	-	44,600
	<u>-</u>	<u>44,600</u>
7 Share capital	2022	2021
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2
	<u>2</u>	<u>2</u>
8 Average number of employees		
During the year the average number of employees was 20 (2021: 2).		

