

Soma Jiu-Jitsu Academy Ltd

Annual Report and Unaudited Financial Statements
for the Period from 6 December 2021 to 31 December 2022



SME Tax Ltd
Chartered Certified Accountants
39 Leigh Road
Cobham
Surrey
KT11 2LF

Soma Jiu-Jitsu Academy Ltd

Profit and Loss Account for the Period from 6 December 2021 to 31 December 2022

The company has not traded during the period. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Soma Jiu-Jitsu Academy Ltd
(Registration number: 13784101)
Balance Sheet as at 31 December 2022

	Note	2022 £
Current assets		
Debtors	<u>3</u>	<u>100</u>
Capital and reserves		
Called up share capital	<u>4</u>	<u>100</u>
Shareholders' funds		<u>100</u>

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

For the financial period ending 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 26 July 2023

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Mr Ronaldo Ferreira De Almeida
Director

Soma Jiu-Jitsu Academy Ltd

Notes to the Unaudited Financial Statements for the Period from 6 December 2021 to 31 December 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Flat 405

45 New Cross Road

London

SE14 5FA

These financial statements were authorised for issue by the director on 26 July 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

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Notes to the Unaudited Financial Statements for the Period from 6 December 2021 to 31 December 2022

3 Debtors

	2022
Current	£
Other debtors	100

4 Share capital

Allotted, called up and fully paid shares

	2022	
	No.	£
Ordinary shares of £1 each	100	100

New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100. This formed the company's opening share capital.

5 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

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.