

Gordian Processes Limited
Unaudited [Abbreviated Accounts](#)
for the Year Ended 31 May 2016

Gordian Processes Limited
(Registration number: 9024681)
Abbreviated Balance Sheet at 31 May 2016

	Note	31 May 2016 £	31 May 2015 £
Fixed assets			
Tangible fixed assets	2	7,180	8,445
Current assets			
Debtors		8,410	11,153
Cash at bank and in hand		922	54,769
		9,332	65,922
Creditors: Amounts falling due within one year		(10,155)	(32,403)
Net current (liabilities)/assets		(823)	33,519
Total assets less current liabilities		6,357	41,964
Provisions for liabilities		(964)	(1,114)
Net assets		5,393	40,850
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		5,293	40,750
Shareholders' funds		5,393	40,850

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

Gordian Processes Limited
(Registration number: 9024681)
Abbreviated Balance Sheet at 31 May 2016
..... continued

For the year ending 31 May 2016 the company was entitled to exemption 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

Approved by the director on 11 October 2016

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Mr S A Wood
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

Gordian Processes Limited

Notes to the Abbreviated Accounts for the Year Ended 31 May 2016

..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	15% Reducing balance basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Gordian Processes Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 June 2015	9,461	9,461
At 31 May 2016	9,461	9,461
Depreciation		
At 1 June 2015	1,016	1,016
Charge for the year	1,265	1,265
At 31 May 2016	2,281	2,281
Net book value		
At 31 May 2016	7,180	7,180
At 31 May 2015	8,445	8,445

3 Share capital**Allotted, called up and fully paid shares**

	31 May 2016		31 May 2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	100	100	100	100