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**SEMBLR TECHNOLOGIES LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**SEMBLR TECHNOLOGIES LIMITED**

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**SEMBLR TECHNOLOGIES LIMITED**  
**REGISTERED NUMBER: 11696251**

**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2020**

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	4	3,999	6,557
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	26,917	6,163
Cash at bank and in hand		21,838	62,715
		<u>48,755</u>	<u>68,878</u>
Creditors: amounts falling due within one year	6	(5,392)	(3,778)
<b>NET CURRENT ASSETS</b>		<u>43,363</u>	65,100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,362</u>	71,657
Creditors: amounts falling due after more than one year	7	(160,002)	(160,002)
<b>NET LIABILITIES</b>		<u>(112,640)</u>	<u>(88,345)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	42	82
Capital redemption reserve		40	-
Profit and loss account		(112,722)	(88,427)
		<u>(112,640)</u>	<u>(88,345)</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

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**SEMBLR TECHNOLOGIES LIMITED**  
**REGISTERED NUMBER: 11696251**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 NOVEMBER 2020**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Mr I Tedbury**  
**Director**

Date: 2 February 2021

The notes on pages 3 to 8 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**1. GENERAL INFORMATION**

Semblr Technologies Limited is a private company limited by shares and incorporated in England and Wales. Its registered office address is Salisbury House, Station Road, Cambridge, CB1 2LA. Its principal place of business is 119 Roman Road, London, E2 0QN.

The Company's functional and presentational currency is GBP.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 GOING CONCERN**

The Company had net liabilities of £112,640 as at 30 November 2020 (2019 - £88,345). The financial statements are prepared on the going concern basis on the assumption that the Company will continue to receive financial support from its shareholders to provide sufficient funds to enable it to meet its liabilities as they fall due.

The financial risks arising from the ongoing global health crisis caused by COVID-19 have also been evaluated and the director is satisfied that, even if activity were to be interrupted for a prolonged period, the Company would still have sufficient resources to meet its liabilities as they fall due.

**2.3 GOVERNMENT GRANTS**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Profit and Loss Account in the same period as the related expenditure.

**2.4 TANGIBLE FIXED ASSETS**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**SEMBLR TECHNOLOGIES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.4 TANGIBLE FIXED ASSETS (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Computer equipment	- 3
	years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.5 DEBTORS**

Short term debtors are measured at transaction price, less any impairment.

**2.6 CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 CREDITORS**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.8 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**2.9 PENSIONS**

**DEFINED CONTRIBUTION PENSION PLAN**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.10 OPERATING LEASES**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the lease term.

**2.11 RESEARCH AND DEVELOPMENT**

Research and development expenditure is recognised in the Profit and Loss Account in the period in which the expenditure is incurred.

**3. EMPLOYEES**

The average monthly number of employees, including directors, during the year was 1 (2019 - 2).

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SEMBLR TECHNOLOGIES LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020

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4. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST OR VALUATION</b>	
At 1 December 2019	7,675
At 30 November 2020	<u>7,675</u>
<b>DEPRECIATION</b>	
At 1 December 2019	1,118
Charge for the year on owned assets	2,558
At 30 November 2020	<u>3,676</u>
<b>NET BOOK VALUE</b>	
At 30 November 2020	<u><u>3,999</u></u>
At 30 November 2019	<u><u>6,557</u></u>

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SEMBLR TECHNOLOGIES LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	26,141	5,739
Prepayments and accrued income	776	424
	<u>26,917</u>	<u>6,163</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	471	-
Other creditors	2,721	2,956
Accruals and deferred income	2,200	822
	<u>5,392</u>	<u>3,778</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other loans	160,002	160,002
	<u>160,002</u>	<u>160,002</u>

8. SHARE CAPITAL

	2020 £	2019 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
420,000 (2019 - 820,000) Ordinary shares of £0.0001 each	<u>42</u>	<u>82</u>

On 17 February 2020, 400,000 Ordinary shares of £0.0001 each were repurchased from shareholders by the company. These shares had a nominal value of £40, and were repurchased for a total consideration of £44. The repurchased shares were cancelled on the same date.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**9. TRANSACTIONS WITH DIRECTORS**

As at 30 November 2019, included in other debtors was a balance due from a director of £40. This loan was interest free and was repaid on 17 February 2020.

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.