

**ONEPIECEJIGSAW LTD.**

Registered number: 07701710

**Balance Sheet  
as at 31 July 2021**

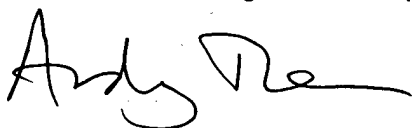
	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	5,511	7,348
<b>Current assets</b>			
Debtors	4	1,440	31,214
Cash at bank and in hand		18,927	26,645
		<u>20,367</u>	<u>57,859</u>
<b>Creditors: amounts falling due within one year</b>	5	(22,660)	(47,392)
<b>Net current (liabilities)/assets</b>		<u>(2,293)</u>	<u>10,467</u>
<b>Net assets</b>		<u>3,218</u>	<u>17,815</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		3,118	17,715
<b>Shareholders' funds</b>		<u>3,218</u>	<u>17,815</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

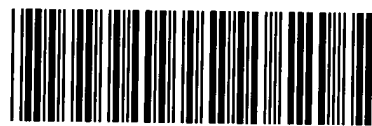
The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Andrew J Thurman  
Director

Approved by the board on 12 November 2021

MONDAY



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13/12/2021

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COMPANIES HOUSE

**ONEPIECEJIGSAW LTD.**  
**Notes to the Accounts**  
**for the year ended 31 July 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. 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.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**ONEPIECEJIGSAW LTD.**  
**Notes to the Accounts**  
**for the year ended 31 July 2021**

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

<b>2 Employees</b>	<b>2021 Number</b>	<b>2020 Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc £</b>
<b>Cost</b>		
At 1 August 2020		<u>31,278</u>
At 31 July 2021		<u>31,278</u>
<b>Depreciation</b>		
At 1 August 2020		23,930
Charge for the year		<u>1,837</u>
At 31 July 2021		<u>25,767</u>
<b>Net book value</b>		
At 31 July 2021		<u>5,511</u>
At 31 July 2020		<u>7,348</u>
<b>4 Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	<u>1,440</u>	<u>31,214</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	90	854
Corporation tax	14,951	20,681
Other taxes and social security costs	5,614	24,271
Other creditors	<u>2,005</u>	<u>1,586</u>
	<u>22,660</u>	<u>47,392</u>

**6 Other information**

**ONEPIECEJIGSAW LTD.**  
**Notes to the Accounts**  
**for the year ended 31 July 2021**

ONEPIECEJIGSAW LTD. is a private company limited by shares and incorporated in England. Its registered office is:  
1 Shires Walk  
Edenbridge  
Kent  
TN8 6GE