

Registered number  
12078035

WARNAWSKI LTD

Filleled Accounts

31 July 2022

**WARNAWSKI LTD****Registered number:** 12078035**Balance Sheet****as at 31 July 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	19,193	21,324
<b>Current assets</b>			
Debtors	4	9,932	34,171
Cash at bank and in hand		10,519	12,767
		<u>20,451</u>	<u>46,938</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(27,502)</u>	<u>(51,227)</u>
<b>Net current liabilities</b>		(7,051)	(4,289)
<b>Total assets less current liabilities</b>		<u>12,142</u>	<u>17,035</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(12,025)	(15,432)
<b>Net assets</b>		<u>117</u>	<u>1,603</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		116	1,602
<b>Shareholder's funds</b>		<u>117</u>	<u>1,603</u>

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

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

The director acknowledges his 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.

Leslaw Andrzej Warnawski

Director

Approved by the board on 20 April 2023



# WARNAWSKI LTD

## Notes to the Accounts

for the year ended 31 July 2022

### 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 (as applied to small entities by section 1A of the standard).

#### ***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 sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	10% reducing balance
Motor vehicles	10% reducing balance

#### ***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.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

### **3 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 August 2021	<u>3,053</u>	<u>20,640</u>	<u>23,693</u>
At 31 July 2022	<u>3,053</u>	<u>20,640</u>	<u>23,693</u>
<b>Depreciation</b>			
At 1 August 2021	<u>305</u>	<u>2,064</u>	<u>2,369</u>
Charge for the year	<u>274</u>	<u>1,857</u>	<u>2,131</u>
At 31 July 2022	<u>579</u>	<u>3,921</u>	<u>4,500</u>
<b>Net book value</b>			
At 31 July 2022	<u>2,474</u>	<u>16,719</u>	<u>19,193</u>
At 31 July 2021	<u>2,748</u>	<u>18,576</u>	<u>21,324</u>

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,761	-
Other debtors	<u>8,171</u>	<u>34,171</u>
	<u>9,932</u>	<u>34,171</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,271	10,817
Taxation and social security costs	21,080	40,259
Other creditors	<u>151</u>	<u>151</u>
	<u>27,502</u>	<u>51,227</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
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	£	£
Bank loans	12,025	15,432
	<u>12,025</u>	<u>15,432</u>

## 7 Other information

WARNAWSKI LTD is a private company limited by shares and incorporated in England. Its registered office is:  
63 Severn Drive  
Enfield  
England  
EN1 4LX

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