

Company registration number SC540417 (Scotland)

**JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

**PAGES FOR FILING WITH REGISTRAR**

# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

## COMPANY INFORMATION

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**Director** Ms J M Adamczak-Gawrychowska

**Company number** SC540417

**Registered office** 202b/5 New Street  
Musselburgh  
Midlothian  
United Kingdom  
EH21 6DQ

**Accountants** Azets  
Kings Park House  
Laurelhill Business Park  
Stirling  
Stirlingshire  
United Kingdom  
FK7 9JQ

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# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

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# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

## BALANCE SHEET

AS AT 31 JULY 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		434		543
<b>Current assets</b>					
Debtors	5	45,675		94,120	
Cash at bank and in hand		979		10,660	
		46,654		104,780	
<b>Creditors: amounts falling due within one year</b>	6	(17,309)		(19,161)	
<b>Net current assets</b>			29,345		85,619
<b>Total assets less current liabilities</b>			29,779		86,162
<b>Provisions for liabilities</b>			(103)		(103)
<b>Net assets</b>			29,676		86,059
<b>Capital and reserves</b>					
Called up share capital			10		10
Profit and loss reserves			29,666		86,049
<b>Total equity</b>			29,676		86,059

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 29 April 2024

Ms J M Adamczak-Gawrychowska  
**Director**

**Company Registration No. SC540417**

# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 JULY 2023**

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### **1 Accounting policies**

#### **Company information**

Joanna Adamczak-Gawrychowska Limited is a private company limited by shares incorporated in Scotland. The registered office is 202b/5 New Street, Musselburgh, Midlothian, United Kingdom, EH21 6DQ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% on reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

#### **1.4 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 1 Accounting policies

(Continued)

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

# JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 4 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 August 2022 and 31 July 2023	1,799
<b>Depreciation and impairment</b>	
At 1 August 2022	1,256
Depreciation charged in the year	109
At 31 July 2023	1,365
<b>Carrying amount</b>	
At 31 July 2023	434
At 31 July 2022	543

### 5 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,323	5,364
Other debtors	42,352	88,756
	45,675	94,120

### 6 Creditors: amounts falling due within one year

	2023 £	2022 £
Corporation tax	14,969	16,736
Accruals and deferred income	2,340	2,425
	17,309	19,161

### 7 Related party transactions

#### Balances with related parties

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties		Amounts owed to related parties	
	2023 £	2022 £	2023 £	2022 £
Key management personnel	42,352	88,756	-	-

## JOANNA ADAMCZAK-GAWRYCHOWSKA LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

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**7 Related party transactions**

**(Continued)**

**Ms J Adamczak-Gawrychowska**

During the year the company provided a loan to Ms J Adamczak-Gawrychowska, the director.

Interest was charged at 2% over the course of the year. Interest in the sum of £1,718 was charged in the year.

The loan is unsecured and repayable on demand.



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.