

Registered number

06035161

Josef E Zbaraski Ltd

Filleted Accounts

31 December 2023

Josef E Zbaraski Ltd**Registered number:** 06035161**Balance Sheet****as at 31 December 2023**

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	3	5,615	3,126
Current assets			
Debtors	4	29,821	16,916
Cash at bank and in hand		27,211	26,720
		<u>57,032</u>	<u>43,636</u>
Creditors: amounts falling due within one year	5	(35,601)	(22,283)
Net current assets		<u>21,431</u>	<u>21,353</u>
Total assets less current liabilities		<u>27,046</u>	<u>24,479</u>
Creditors: amounts falling due after more than one year	6	(25,218)	(23,569)
Net assets		<u>1,828</u>	<u>910</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		1,728	810
Shareholder's funds		<u>1,828</u>	<u>910</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.

J E Zbaraski

Director

Approved by the board on 22 January 2024

Josef E Zbaraski Ltd

Notes to the Accounts

for the year ended 31 December 2023

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 rendering of services, 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:

Equipment	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

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. 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. 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. 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.

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.

2	Employees	2023	2022
		Number	Number
	Average number of persons employed by the company	3	3
3	Tangible fixed assets		
			Plant and machinery etc
			£
	Cost		
	At 1 January 2023		12,709
	Additions		9,052
	Disposals		(5,104)
	At 31 December 2023		16,657
	Depreciation		
	At 1 January 2023		9,583
	Charge for the year		1,459
	At 31 December 2023		11,042
	Net book value		
	At 31 December 2023		5,615
	At 31 December 2022		3,126
4	Debtors	2023	2022
		£	£
	Total	29,821	16,916
5	Creditors: amounts falling due within one year	2023	2022
		£	£
	Total	35,601	22,283
6	Creditors: amounts falling due after one year	2023	2022
		£	£
	Total	25,218	23,569

7 Other information

Josef E Zbaraski Ltd is a private company limited by shares and incorporated in England. Its registered office is:

31 Craven Street
Melton Mowbray
Leicestershire
LE13 0QT

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.