

**WAINER ENTERPRISES LTD  
FILLETED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**WAINER ENTERPRISES LTD**  
**FILLETED ACCOUNTS**  
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**WAINER ENTERPRISES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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|                          |  |
|--------------------------|--|
| <b>Director</b>          | Gregory William Wainer   |
| <b>Company Number</b>    | 12033404 (England and Wales)   |
| <b>Registered Office</b> | 20-22 Wenlock Road<br>London<br>N1 7GU   |
| <b>Accountants</b>       | YP Finance<br>Hawthorne House<br>17A Hawthorne Drive<br>Leicester<br>Leicestershire<br>LE5 6DL |

**WAINER ENTERPRISES LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

|   | Notes | 2023<br>£     | 2022<br>£    |
|---|-------|---------------|--------------|
| <b>Current assets</b>                                 |       |               |              |
| Debtors   | 4     | -             | 673          |
| Cash at bank and in hand                              |       | 53,963        | 2,844        |
|   |       | <u>53,963</u> | <u>3,517</u> |
| <b>Creditors: amounts falling due within one year</b> | 5     | (53,962)      | (3,507)      |
| <b>Net current assets</b>                             |       | <u>1</u>      | <u>10</u>    |
| <b>Net assets</b>                                     |       | <u>1</u>      | <u>10</u>    |
| <b>Capital and reserves</b>                           |       |               |              |
| Called up share capital                               | 6     | 1             | 1            |
| Profit and loss account                               |       | -             | 9            |
| <b>Shareholders' funds</b>                            |       | <u>1</u>      | <u>10</u>    |

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 March 2024 and were signed on its behalf by

Gregory William Wainer  
Director

Company Registration No. 12033404

**WAINER ENTERPRISES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Statutory information**

Wainer Enterprises Ltd is a private company, limited by shares, registered in England and Wales, registration number 12033404. The registered office is 20-22 Wenlock Road, London, N1 7GU.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**4 Debtors**

| 2023 | 2022 |
|------|------|
| £    | £    |

**Amounts falling due within one year**

|               |   |     |
|---------------|---|-----|
| Other debtors | - | 673 |
|---------------|---|-----|

**5 Creditors: amounts falling due within one year**

| 2023 | 2022 |
|------|------|
| £    | £    |

|                           |        |       |
|---------------------------|--------|-------|
| VAT                       | 5,521  | -     |
| Taxes and social security | 14,916 | 2,591 |
| Other creditors           | 31,281 | -     |
| Accruals                  | 2,244  | 916   |
|                           | 53,962 | 3,507 |

**WAINER ENTERPRISES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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| <b>6 Share capital</b>              | <b>2023</b> | <b>2022</b> |
|-------------------------------------|-------------|-------------|
|                                     | <b>£</b>    | <b>£</b>    |
| Allotted, called up and fully paid: |             |             |
| 1 Ordinary shares of £1 each        | 1           | 1           |

**7 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

