## ROUND OF APAWS LTD UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

GR Accountancy Limited

2 New Pastures Ardley End Bishop''s Stortford Hertfordshire CM22 7AL

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### Round Of Apaws Ltd Unaudited Financial Statements For The Year Ended 30 June 2021

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## Round Of Apaws Ltd Balance Sheet As at 30 June 2021

Registered number: 12055392

	2021		121		2020	
	Notes	£	£	£	£	
FIXED ASSETS						
Tangible Assets	<u>3</u>		2,630		3,962	
			2,630		3,962	
CURRENT ASSETS						
Stocks	<u>4</u>	3,830		3,830		
Debtors	<u>5</u>	705		705		
Cash at bank and in hand		395		2,198		
			_			
		4,930		6,733		
Creditors: Amounts Falling Due Within One						
Year	<u>6</u>	(4,069)		(5,682)		
			_			
NET CURRENT ASSETS (LIABILITIES)			861		1,051	
		-				
TOTAL ASSETS LESS CURRENT LIABILITIES			3,491		5,013	
		-				
Creditors: Amounts Falling Due After More	Z		(4,954)		(5,000)	
Than One Year	_	-			,	
NET /I TA DII ITTEC) /ACCETC			(1.462.)		13	
NET (LIABILITIES)/ASSETS		=	(1,463)	_	13	
CAPITAL AND RESERVES						
Called up share capital	<u>8</u>		100		100	
Profit and Loss Account			(1,563)		(87)	
		-				
SHAREHOLDERS' FUNDS			(1,463)		13	
		=		_		

#### Round Of Apaws Ltd Balance Sheet (continued) As at 30 June 2021

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Ms Yuphaporn Laming Director

21 June 2022

The notes on pages 3 to 5 form part of these financial statements.

#### Round Of Apaws Ltd Notes to the Financial Statements For The Year Ended 30 June 2021

#### 1. Accounting Policies

#### 1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

#### 1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

#### Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods. **Rendering of services** 

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Fixtures & Fittings Computer Equipment 25% on cost 25% on cost

#### 1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

#### 1.5. Taxation

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have here to be highly that are being that are being to the profit differences by the definition of the weap of the weap of the weap of the definition of the statements and the corresponding tax being the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against.

profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are mea**Reund of Apaves tig**t are expected to apply in the period in which the liability is settled or the ashotesited, the stimancial statements (continued) en enacted or substantively enacted by the end of the reporting or the Yefar Entred 30 jun er 202 sented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognized Tangitele & same hensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively as **c**-Total ....

É   É   É     As at July 2020   3,401   1,930   5,331     As at 30 june 2021   3,401   1,930   5,331     Depreciation   8   482   1,332     As at 19/1y 2020   927   442   1,369     Provided during the period   850   482   1,332     As at 30 june 2021   1,777   924   2,701     Net Book Value   1,624   1,006   2,630     As at 1 july 2020   2,474   1,488   3,962     4. Stocks   2021   2020   £   £     Stock - materials   3,830   3,830   3,830     3,830   3,830   3,830   3,830     5. Debtors   2021   2020   £     Due within one year   705   705     Other debtors   705   705     Cother creditors   4,004   5,504     Accruals and deferred income   6   90     Director's loan account   65   90     6	nised in other comprehensive income or directly in equity res	<sup>pe</sup> Fixtures & Fittings	Computer Equipment	Total
As at 1 July 2020 3,401 1,930 5,331   As at 30 June 2021 3,401 1,930 5,331   Depreciation 850 482 1,332   As at 30 June 2021 1,777 924 2,701   Net Book Value 1,624 1,006 2,630   As at 30 June 2021 1,624 1,006 2,630   As at 1 July 2020 2,474 1,488 3,962   4. Stocks 2021 2020 £   5. Debtors 2021 2020 £   5. Debtors 2021 2020 £   6. Creditors: Amounts Falling Due Within One Year 705 705   705 705 705 705   705 705 705 705   705 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £   6. Creditors: Amounts Falling Due Within One Year - 88 90   7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 £   8 Director's Ioan account 65 90		£	£	£
As at 30 June 2021 3.401 1.930 5.331   Depreciation As at 1/19/2020 927 442 1.369   Provided during the period 850 482 1.332   As at 30 June 2021 1.777 924 2.701   Net Book Value As at 30 June 2021 1.624 1.006 2.630   As at 30 June 2021 1.624 1.006 2.630   As at 1 July 2020 2.474 1.488 3.962   4. Stocks 2021 2020 £ £   Stock - materials 3.830 3.830 3.830   5. Debtors 2021 2020 £ £   Due within one year 705 705 705   Other creditors 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £   Ø 0.004 5.504 5.04   Accruals and deferred income 65 90 65 90   Director's Ioan account 65 90 5.682 2020 £ £   Bank Ioans 4.954	Cost			
Depreciation   Image: state	As at 1 July 2020	3,401	1,930	5,331
As at 1 July 2020 927 442 1,369   Provided during the period 850 482 1,332   As at 30 June 2021 1,777 924 2,701   Net Book Value 1,624 1,006 2,630   As at 1 July 2020 2,474 1,488 3,962   4. Stocks 2021 2,474 1,488 3,962   4. Stocks 2021 2,020 £ £   Stock - materials 3,830 3,830 3,830   5. Debtors 2021 2020 £ £   Due within one year 705 705 705   705 705 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £ £   Other creditors 4,004 5,504 5,662 90 65 90   0 There is loan account 65 90 65 90 65 90 5,682   7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 £ £ £   Bank loans 4,954	As at 30 June 2021	3,401	1,930	5,331
Provided during the period 850 482 1,332   As at 30 June 2021 1,777 924 2,701   Net Book Value 1,624 1,006 2,630   As at 30 June 2021 1,624 1,006 2,630   As at 30 June 2021 1,624 1,488 3,962   4. Stocks 2021 2020 £   f f f f   Stock - materials 3,830 3,830 3,830   5. Debtors 2021 2020 £ £   Due within one year 0ther debtors 705 705   705 705 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £   Cother creditors 4,004 5,504 5,504   Accruals and deferred income - 88 90   Director's loan account 65 90 5,682   7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 £   8 Director's loan account 65 90 5,682   7. Creditors	Depreciation			
As at 30 June 2021 1,777 924 2,701   Net Book Value As at 30 June 2021 1,624 1,006 2,630   As at 3 June 2021 1,624 1,006 2,630   As at 1 July 2020 2,474 1,488 3,962   4. Stocks 2021 2020 £   f. f. f. f.   Stock - materials 3,830 3,830 3,830   5. Debtors 2021 2020 f. f.   Due within one year 705 705 705   Other debtors 705 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 f. f.   Other creditors 4,004 5,504 4,004 5,504   Accruals and deferred income - 88 90 65 90   Director's Ioan account 65 90 5,662 7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 f. f.   Bank Ioans 4,954 5,000 5.000 5.000 5.000 5.000	As at 1 July 2020	927	442	1,369
Net Book Value   1,624   1,006   2,630     As at 30 June 2021   2,474   1,488   3,962     4. Stocks   2021   2020   £   £     Stocks   3,830   3,830   3,830     5. Debtors   2021   2020   £   £     Due within one year   0ther debtors   705   705     6. Creditors: Amounts Falling Due Within One Year   2021   2020   £     Cother creditors   4,004   5,504   5,504     Accruals and deferred income   -   88   90     Director's loan account   65   90   5,662     7. Creditors: Amounts Falling Due After More Than One Year   2021   2020   £     Bank loans   4,954   5,000   5   5	Provided during the period	850	482	1,332
As at 30 June 2021 1,624 1,006 2,630   As at 1 July 2020 2,474 1,488 3,962   4. Stocks 2021 2020 £ £   Stock - materials 3,830 3,830 3,830   5. Debtors 2021 2020 £ £   Due within one year 0ther debtors 705 705   705 705 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £ £   Other creditors 4,004 5,504 5,504   Accruals and deferred income - 88 8   Director's Ioan account 65 90 4,069 5,682   7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 £ £   Bank Ioans 4,954 5,000 £ £ 6	As at 30 June 2021	1,777	924	2,701
As at 1 July 2020 2,474 1,488 3,962   4. Stocks 2021 2020 £ £   Stock - materials 3,830 3,830 3,830   5. Debtors 2021 2020 £ £   Due within one year 0ther debtors 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020 £ £   Other creditors 4,004 5,504 5,504 Accruals and deferred income - 88   Director's loan account 65 90 4,069 5,682 7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 £ £   8ank loans 4,954 5,000 5 5 5 5 5	Net Book Value			
4. Stocks 2021 2020   Stock - materials 3,830 3,830   5. Debtors 2021 2020   Due within one year 2021 2020   Other debtors 705 705   6. Creditors: Amounts Falling Due Within One Year 2021 2020   Conter creditors 4,004 5,504   Accruals and deferred income 65 90   Director's loan account 65 90   4,069 5,682 90   7. Creditors: Amounts Falling Due After More Than One Year 2021 2020   E £ 90   4,069 5,682 90   2021 2020 £ £   Bank loans 4,954 5,000	As at 30 June 2021	1,624	1,006	2,630
$\begin{array}{cccc} 2021 & 2020 \\ f & f \\ 3,830 & 3,830 \\ \hline 1,800 & 5,800 \\ \hline 1,800 & 100 \\ $	As at 1 July 2020	2,474	1,488	3,962
$\begin{array}{cccc} 2021 & 2020 \\ f & f \\ 3.830 & 3.830 \\ \hline 5. \ 0 \\ \hline 5. \ 0 \\ \hline f & f \\ \hline 0 \\ 0 \\ \hline 0 \\ 1 \\ \hline 0 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\$	4. Stocks			
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5. Debtors20212020 $f$ $f$ $f$ Due within one year705705Other debtors7057056. Creditors: Amounts Falling Due Within One Year20212020 $f$ $f$ $f$ Other creditors4,0045,504Accruals and deferred income-88Director's loan account6590 $4,069$ $5,682$ 7. Creditors: Amounts Falling Due After More Than One Year20212020 $f$ $f$ $f$ Bank loans $4,954$ $5,000$	Stock - materials		3,830	3,830
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20212020ÉÉDue within one year705Other debtors7057057057057057057056. Creditors: Amounts Falling Due Within One Year20212020ÉÉÉOther creditors4,004Accruals and deferred income-88Director's loan account65904,0695,6827. Creditors: Amounts Falling Due After More Than One Year202120212020ÉÉBank loans4,9545,000	5 Debterre	—		
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6. Creditors: Amounts Falling Due Within One Year 2021 2020 f f 0ther creditors Accruals and deferred income Director's loan account 4,069 5,682 7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 f f Bank loans 4,954 5,000			705	705
6. Creditors: Amounts Falling Due Within One Year 2021 2020 f f 0ther creditors Accruals and deferred income Director's loan account 4,069 5,682 7. Creditors: Amounts Falling Due After More Than One Year 2021 2020 f f Bank loans 4,954 5,000		_		
$\begin{array}{ccc} 2021 & 2020 \\ \hline f & \hline f \\ \\ \mbox{Other creditors} & 4,004 & 5,504 \\ \mbox{Accruals and deferred income} & - & 88 \\ \mbox{Director's loan account} & \hline 65 & 90 \\ \hline & & \hline 7. \ Creditors: Amounts Falling Due After More Than One Year \\ \hline & & \hline 2021 & 2020 \\ \hline f & f \\ \hline Bank loans & \hline 4,954 & 5,000 \\ \hline \end{array}$		_	705	705
f $f$ Other creditors4,0045,504Accruals and deferred income-88Director's loan account65904,0695,6824,0695,6827. Creditors: Amounts Falling Due After More Than One Year20212020 $f$ $f$ $f$ $f$ Bank loans4,9545,000 $f$	6. Creditors: Amounts Falling Due Within One Year			
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Accruals and deferred income-88Director's loan account65904,0695,6827. Creditors: Amounts Falling Due After More Than One Year20212020£££Bank loans4,9545,000			£	£
Director's loan account65904,0695,6827. Creditors: Amounts Falling Due After More Than One Year20212020£££Bank loans4,9545,000	Other creditors		4,004	5,504
4,069   5,682     7. Creditors: Amounts Falling Due After More Than One Year   2021   2020     £   £   £     Bank loans   4,954   5,000	Accruals and deferred income		-	88
7. Creditors: Amounts Falling Due After More Than One Year 2021 2020   £ £ £   Bank loans 4,954 5,000	Director's loan account	_	65	90
2021   2020     £   £     Bank loans   4,954   5,000			4,069	5,682
2021   2020     £   £     Bank loans   4,954   5,000	7 Creditors: Amounts Falling Due After More Than One V	ear =		
Bank loans 4,954 5,000			2021	2020
			£	£
4,954 5,000	Bank loans			
			4,954	5,000
		=	<u> </u>	

Round Of Apaws Lt Notes to the Financial Stateme For The Year Ended 30 Ju	nts (continued)	
8. Share Capital		
	2021	2020
Allotted, Called up and fully paid	100	100

#### 9. General Information

Round Of Apaws Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12055392 . The registered office is 2 New Pastures Ardley End, Bishop''s Stortford, Hertfordshire, CM22 7AL.