

**Unaudited Financial Statements**  
**for the Year Ended 30 April 2022**  
**for**  
**Warwick Investments (UK) Limited**

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for the Year Ended 30 April 2022**

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**Warwick Investments (UK) Limited**

**Company Information  
for the Year Ended 30 April 2022**

**DIRECTOR:** M Warwick

**REGISTERED OFFICE:** Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**REGISTERED NUMBER:** 06871360 (England and Wales)

**ACCOUNTANTS:** Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**Warwick Investments (UK) Limited (Registered number: 06871360)**

**Balance Sheet  
30 April 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		551		2,978
<b>CURRENT ASSETS</b>					
Stocks		1,341,336		486,536	
Debtors	5	1,811,016		1,060,881	
Cash at bank		<u>863,427</u>		<u>1,925,762</u>	
		4,015,779		3,473,179	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,163,756</u>		<u>725,887</u>	
<b>NET CURRENT ASSETS</b>			<u>2,852,023</u>		<u>2,747,292</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,852,574		2,750,270
<b>PROVISIONS FOR LIABILITIES</b>			<u>138</u>		<u>566</u>
<b>NET ASSETS</b>			<u><u>2,852,436</u></u>		<u><u>2,749,704</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>2,852,435</u>		<u>2,749,703</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>2,852,436</u></u>		<u><u>2,749,704</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**30 April 2022**

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 April 2023 and were signed by:

M Warwick - Director

**Notes to the Financial Statements  
for the Year Ended 30 April 2022**

**1. STATUTORY INFORMATION**

Warwick Investments (UK) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned companies within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Tangible fixed assets are initially recorded at cost less any tax, discounts and rebates. Subsequently they are recorded at cost less accumulated depreciation and impairment.

**Government grants**

Government grants are credited to the profit and loss account as the related expenditure is incurred.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

2. ACCOUNTING POLICIES - continued

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Going concern**

The company's financial statements for the year ended 30 April 2022 have been prepared on a going concern basis as, after making appropriate enquiries, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2021 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2021				
and 30 April 2022	<u>4,000</u>	<u>229</u>	<u>15,395</u>	<u>19,624</u>
<b>DEPRECIATION</b>				
At 1 May 2021	4,000	94	12,552	16,646
Charge for year	-	27	2,400	2,427
At 30 April 2022	<u>4,000</u>	<u>121</u>	<u>14,952</u>	<u>19,073</u>
<b>NET BOOK VALUE</b>				
At 30 April 2022	<u>-</u>	<u>108</u>	<u>443</u>	<u>551</u>
At 30 April 2021	<u>-</u>	<u>135</u>	<u>2,843</u>	<u>2,978</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	50,939	51,200
Amounts owed by group undertakings	488,756	-
Other debtors	<u>1,271,321</u>	<u>1,009,681</u>
	<u>1,811,016</u>	<u>1,060,881</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Bank loans and overdrafts	869,792	296,942
Amounts owed to group undertakings	13,917	-
Taxation and social security	214,658	317,352
Other creditors	65,389	111,593
	<u>1,163,756</u>	<u>725,887</u>

7. **SECURED DEBTS**

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	<u>869,792</u>	<u>296,942</u>

8. **RELATED PARTY DISCLOSURES**

Included within other creditors is the director's current account balance of Nil (2021: £157). Interest amounting to £707 has been charged to the director's current account in respect of overdrawn balance during the year.

Included within other creditors are balances amounting to £35,866 (2021: £92,946) due to companies in which the director of the company is also a director and shareholder. There are no fixed repayment terms and no interest is chargeable to the company in respect of this balance.

Included within other debtors is a balance amounting to £1,075,193 (2021: £951,660) due from companies in which the director of the company is also a director and shareholder. There are no fixed repayment terms and no interest is receivable by the company in respect of this balance.

9. **ULTIMATE CONTROLLING PARTY**

The company's parent undertaking at the balance sheet date was Warwick UK Holdings Limited, a company registered in England and Wales.

Registered Office Reedham House  
31 King Street West  
Manchester  
United Kingdom  
M3 2PJ



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.