

**Unaudited Financial Statements**  
**for the Year Ended**  
**31 March 2023**  
**for**  
**Janet Willars Ltd**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Chartered Accountants' Report</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

---

**DIRECTOR:** Dr J E Willars

**REGISTERED OFFICE:** 40 Shanklin Drive  
South Knighton  
Leicester  
Leicestershire  
LE2 3RG

**REGISTERED NUMBER:** 08461390 (England and Wales)

**ACCOUNTANTS:** The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Janet Willars Ltd**

---

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Janet Willars Ltd for the year ended 31 March 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Janet Willars Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Janet Willars Ltd and state those matters that we have agreed to state to the director of Janet Willars Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Janet Willars Ltd and its director for our work or for this report.

It is your duty to ensure that Janet Willars Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Janet Willars Ltd. You consider that Janet Willars Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Janet Willars Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

22 March 2024

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		381		509
<b>CURRENT ASSETS</b>					
Debtors	5	10,423		4,068	
Cash at bank		<u>1,071</u>		<u>2,499</u>	
		11,494		6,567	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>15,113</u>		<u>10,538</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(3,619)</u>		<u>(3,971)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(3,238)		(3,462)
<b>PROVISIONS FOR LIABILITIES</b>			-		127
<b>NET LIABILITIES</b>			<u>(3,238)</u>		<u>(3,589)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1		1
Retained earnings			<u>(3,239)</u>		<u>(3,590)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(3,238)</u>		<u>(3,589)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Balance Sheet - continued  
31 March 2023

---

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 March 2024 and were signed by:

Dr J E Willars - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2023

---

1. STATUTORY INFORMATION

Janet Willars Ltd 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.

**Turnover**

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date, turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% reducing balance
Computer equipment	- 25% reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2 ) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>330</u>	<u>3,653</u>	<u>3,983</u>
<b>DEPRECIATION</b>			
At 1 April 2022	269	3,205	3,474
Charge for year	<u>16</u>	<u>112</u>	<u>128</u>
At 31 March 2023	<u>285</u>	<u>3,317</u>	<u>3,602</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>45</u>	<u>336</u>	<u>381</u>
At 31 March 2022	<u>61</u>	<u>448</u>	<u>509</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	7,642	1,479
Other Trade Debtors	94	-
Corporation Tax	-	830
Prepayments and accrued income	<u>2,687</u>	<u>1,759</u>
	<u>10,423</u>	<u>4,068</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	1,770	2,545
Social security and other taxes	-	268
Other creditors	500	-
Net wages	1,050	300
Directors' current accounts	9,206	4,917
Accrued expenses	<u>2,587</u>	<u>2,508</u>
	<u>15,113</u>	<u>10,538</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

---

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23 £	31.3.22 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.