Registered number: 09217521

CELL WORLD LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019

Patel & Co. Accountants

362 Derby Street
Bolton
BL3 6LS

Cell World Ltd.
Unaudited Financial Statements
For The Year Ended 31 August 2019

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Cell World Ltd.
Balance Sheet
As at 31 August 2019

Registered number: 09217521

	Notes	2019 £	2019 £	2018 £	2018 £
FIXED ASSETS					
Tangible Assets	**3**		445		543
			445		543
CURRENT ASSETS					
Stocks	**4**	1,041		-	
Debtors	**5**	-		1,240	
Cash at bank and in hand		15,671		31,031	
		16,712		32,271	
Creditors: Amounts Falling Due Within One Year	**6**	(1,101)		(14,404)	
NET CURRENT ASSETS (LIABILITIES)			15,611		17,867
TOTAL ASSETS LESS CURRENT LIABILITIES			16,056		18,410
NET ASSETS			16,056		18,410
CAPITAL AND RESERVES					
Called up share capital	**7**		1		1
Profit and Loss Account			16,055		18,409
SHAREHOLDERS' FUNDS			16,056		18,410

For the year ending 31 August 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has 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.
- 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

Mr Tauseef Bhaiji

Director
31st August 2020

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

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

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	18% on WDV

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.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2018:)

3. **Tangible Assets**

	Fixtures & Fittings
	£
Cost	
As at 1 September 2018	1,200
As at 31 August 2019	1,200
Depreciation	
As at 1 September 2018	657
Provided during the period	98
As at 31 August 2019	755
Net Book Value	
As at 31 August 2019	445
As at 1 September 2018	543

4. **Stocks**

	2019	2018
	£	£
Stock - finished goods	1,041	-
	1,041	-

5. **Debtors**

	2019	2018
	£	£
Due within one year		
Trade debtors	-	1,012
VAT	-	228
	-	1,240

6. **Creditors: Amounts Falling Due Within One Year**

	2019	2018
	£	£
Trade creditors	140	174
Other taxes and social security	29	12
VAT	8	-
Accruals and deferred income	360	-
Director's loan account	564	14,218
	1,101	14,404

7. **Share Capital**

	2019	2018
Allotted, Called up and fully paid	1	1

8. **General Information**

Cell World Ltd. is a private company, limited by shares, incorporated in England & Wales, registered number 09217521. The registered office is 352 Derby Street, Bolton, BL3 6LS.

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.