REGISTERED NUMBER: 12800607 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 August 2023

for

Willow City Developments Ltd

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Company Information
for the Year Ended 30 August 2023

DIRECTOR:	Mr C J Bambridge
REGISTERED OFFICE:	The Retreat 406 Roding Lane South Woodford Green Essex IG8 8EY
REGISTERED NUMBER:	12800607 (England and Wales)
ACCOUNTANTS:	Nordens The Retreat 406 Roding Lane South Woodford Green Essex IG8 8EY

Balance Sheet
30 August 2023

	Notes	30.8.23 £	30.8.22 £
CURRENT ASSETS			
Stocks		-	756,496
Debtors	4	**4,270**	3,344
Cash at bank		**1,562**	11,545
		5,832	771,385
CREDITORS			
Amounts falling due within one year	5	**188,263**	718,414
NET CURRENT (LIABILITIES)/ASSETS		**(182,431)**	52,971
TOTAL ASSETS LESS CURRENT LIABILITIES		**(182,431)**	52,971
CREDITORS			
Amounts falling due after more than one year	6	**20**	84,177
NET LIABILITIES		**(182,451)**	(31,206)
CAPITAL AND RESERVES			
Called up share capital		**2**	2
Retained earnings		**(182,453)**	(31,208)
		(182,451)	(31,206)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 August 2023 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 August 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 29 May 2024 and were signed by:

Mr C J Bambridge - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 August 2023

1. STATUTORY INFORMATION

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

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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 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.

3. EMPLOYEES AND DIRECTORS

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

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.8.23	30.8.22
	£	£
Other debtors	**4,270**	3,344

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.8.23	30.8.22
	£	£
Trade creditors	-	88,787
Amounts owed to associates	**178,000**	485,550
Taxation and social security	**9,127**	45,233
Other creditors	**1,136**	98,844
	188,263	718,414

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.8.23	30.8.22
	£	£
Bank loans	20	84,177

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Willow City Developments 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 Willow City Developments Ltd for the year ended 30 August 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 Willow City Developments Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Willow City Developments Ltd and state those matters that we have agreed to state to the director of Willow City Developments 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 Willow City Developments Ltd and its director for our work or for this report.

It is your duty to ensure that Willow City Developments 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 loss of Willow City Developments Ltd. You consider that Willow City Developments 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 Willow City Developments 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.

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date: .....

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.