

**SMART DRAWER LTD.
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

SMART DRAWER LTD.
UNAUDITED ACCOUNTS
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**SMART DRAWER LTD.
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022**

Director	Peter Gregory Charij
Company Number	07747211 (England and Wales)
Registered Office	21 Heron Island Caversham Reading Berkshire RG4 8DQ
Accountants	Redwood Accountants 26 Martingale Grove Arborfield Green Reading Berkshire RG2 9HD

SMART DRAWER LTD.
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	<u>5</u>	56,929	56,681
Cash at bank and in hand		7	5,216
		<u>56,936</u>	<u>61,897</u>
Creditors: amounts falling due within one year	6	(68,765)	(73,137)
Net current liabilities		<u>(11,829)</u>	<u>(11,240)</u>
Net liabilities		(11,829)	(11,240)
Capital and reserves			
Called up share capital	<u>7</u>	8,380	8,380
Share premium		413,095	413,095
Profit and loss account		(433,304)	(432,715)
Shareholders' funds		<u>(11,829)</u>	<u>(11,240)</u>

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 May 2023 and were signed on its behalf by

Peter Gregory Charij
Director

Company Registration No. 07747211

SMART DRAWER LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory information

Smart Drawer Ltd. is a private company, limited by shares, registered in England and Wales, registration number 07747211. The registered office is 21 Heron Island, Caversham, Reading, Berkshire, RG4 8DQ.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	3 years straight line
Computer equipment	3 years straight line

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 September 2021	557	1,770	2,327
At 31 August 2022	557	1,770	2,327
Depreciation			
At 1 September 2021	557	1,770	2,327
At 31 August 2022	557	1,770	2,327
Net book value			
At 31 August 2022	-	-	-

5 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
VAT	110	-
Deferred tax asset	56,819	56,681
	56,929	56,681

SMART DRAWER LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	66,103	66,103
Loans from directors	2,482	6,484
Accruals	180	550
	<u>68,765</u>	<u>73,137</u>

7 Share capital	2022	2021
	£	£
Allotted, called up and fully paid:		
10,335 Ordinary shares of £0.810837 each	8,380.00	8,380.00
	<u>8,380.00</u>	<u>8,380.00</u>

8 Loans to directors

	Brought Forward	Advance/ credit	Repaid	Carried Forward
	£	£	£	£
Peter Gregory Charij				
Directors loan	(6,484)	4,662	660	(2,482)
	<u>(6,484)</u>	<u>4,662</u>	<u>660</u>	<u>(2,482)</u>

Loans are provided interest free with no set repayment terms.

9 Average number of employees

During the year the average number of employees was 1 (2021: 1).

