

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
LANDAU LAW LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

LANDAU LAW LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023**

DIRECTOR: Mr P S Landau

REGISTERED OFFICE: St Clare House
30-33 Minories
London
EC3N 1DD

REGISTERED NUMBER: 08876494 (England and Wales)

ACCOUNTANTS: Cube Partners Limited
Chartered Accountants
5 Giffard Court
Millbrook Close
Northampton
Northamptonshire
NN5 5JF

BALANCE SHEET
30 JUNE 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		6,029		12,061
Tangible assets	5		<u>502</u>		<u>2,750</u>
			6,531		14,811
CURRENT ASSETS					
Debtors	6	155,624		244,839	
Cash at bank		<u>1,553,482</u>		<u>1,190,870</u>	
		1,709,106		1,435,709	
CREDITORS					
Amounts falling due within one year	7	<u>268,497</u>		<u>245,360</u>	
NET CURRENT ASSETS			<u>1,440,609</u>		<u>1,190,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,447,140</u>		<u>1,205,160</u>
CAPITAL AND RESERVES					
Called up, fully paid share capital			100		100
Retained earnings			<u>1,447,040</u>		<u>1,205,060</u>
SHAREHOLDERS' FUNDS			<u>1,447,140</u>		<u>1,205,160</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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 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 20 March 2024 and were signed by:

Mr P S Landau - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. STATUTORY INFORMATION

Landau Law 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 net invoiced fees for services, excluding valued added tax

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Office equipment - 33% on cost.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2022 - 7) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 July 2022	
and 30 June 2023	<u>60,315</u>
AMORTISATION	
At 1 July 2022	48,254
Amortisation for year	<u>6,032</u>
At 30 June 2023	<u>54,286</u>
NET BOOK VALUE	
At 30 June 2023	<u>6,029</u>
At 30 June 2022	<u>12,061</u>

5. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 July 2022	
and 30 June 2023	<u>16,880</u>
DEPRECIATION	
At 1 July 2022	14,130
Charge for year	<u>2,248</u>
At 30 June 2023	<u>16,378</u>
NET BOOK VALUE	
At 30 June 2023	<u>502</u>
At 30 June 2022	<u>2,750</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	143,191	230,561
Other debtors	<u>12,433</u>	<u>14,278</u>
	<u>155,624</u>	<u>244,839</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	918	395
Taxation and social security	180,082	164,039
Other creditors	<u>87,497</u>	<u>80,926</u>
	<u>268,497</u>	<u>245,360</u>

8. RELATED PARTY DISCLOSURES

At the balance sheet date the amount owed to the director was £62,721 (2022 - £64,897). There are no fixed terms of repayment.

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.