

Abridged Accounts  
for the year ended 31 January 2022  
for  
**AYE AYE LWIN LIMITED**

AYE AYE LWIN LIMITED  
Contents Page  
For the year ended 31 January 2022

Accountants' report

Statement of financial position

Notes to the financial statements

**AYE AYE LWIN LIMITED**  
**Accountants' Report**  
**For the year ended 31 January 2022**

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of AYE AYE LWIN LIMITED for the year ended 31 January 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at CIMA's website.

This report is made solely to the member of AYE AYE LWIN LIMITED, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of AYE AYE LWIN LIMITED and state those matters that we have agreed to state to the Board of AYE AYE LWIN LIMITED, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants and as detailed at its website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than AYE AYE LWIN LIMITED and its members as a body for our work or for this report.

It is your duty to ensure that AYE AYE LWIN LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of AYE AYE LWIN LIMITED. You consider that AYE AYE LWIN LIMITED 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 accounts of AYE AYE LWIN LIMITED. 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 accounts.

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Jahan & Co  
Chartered Management Accountants  
22 Osborn Street  
London  
E1 6TD  
19 October 2022

**AYE AYE LWIN LIMITED**  
**Statement of Financial Position**  
**As at 31 January 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets		51,327	58,458
		<b>51,327</b>	<b>58,458</b>
<b>Current assets</b>			
Stocks		5,500	13,599
Debtors		20,106	14,418
Cash at bank and in hand		33,618	17,650
		<b>59,224</b>	<b>45,667</b>
<b>Creditors: amount falling due within one year</b>		(55,660)	(46,609)
<b>Net current assets</b>		<b>3,564</b>	<b>(942)</b>
<b>Total assets less current liabilities</b>		54,891	57,516
<b>Creditors: amount falling due after more than one year</b>		(43,474)	(50,000)
<b>Net assets</b>		<b>11,417</b>	<b>7,516</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		11,317	7,416
<b>Shareholder's funds</b>		<b>11,417</b>	<b>7,516</b>

For the year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 19 October 2022 and were signed by:

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AYE AYE LWIN  
Director

**AYE AYE LWIN LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 January 2022**

**General Information**

AYE AYE LWIN LIMITED is a private company, limited by shares, registered in England and Wales, registration number 11172418, registration address 48 BRICK LANE, London, E1 6RF.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

**Website cost**

Planning and operating costs for the company's website are charged to the income statement as incurred.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	20% Reducing Balance
Land and Buildings	5% Straight Line
Motor Vehicles	20% Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## 2. Average number of employees

Average number of employees during the year was 2 (2021 : 3).

## 3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Motor Vehicles	Land and Buildings	Total
	£	£	£	£
At 01 February 2021	39,191	7,000	36,000	82,191
Additions	301	-	-	301
Disposals	-	-	-	-
At 31 January 2022	<b>39,492</b>	<b>7,000</b>	<b>36,000</b>	<b>82,492</b>
<b>Depreciation</b>				
At 01 February 2021	15,813	2,520	5,400	23,733
Charge for year	4,736	896	1,800	7,432
On disposals	-	-	-	-
At 31 January 2022	<b>20,549</b>	<b>3,416</b>	<b>7,200</b>	<b>31,165</b>
<b>Net book values</b>				
Closing balance as at 31 January 2022	<b>18,943</b>	<b>3,584</b>	<b>28,800</b>	<b>51,327</b>
Opening balance as at 01 February 2021	<b>23,378</b>	<b>4,480</b>	<b>30,600</b>	<b>58,458</b>

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.