

Company registration number 12470614 (England and Wales)

**CAMUNDA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

**CAMUNDA LIMITED**

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## CAMUNDA LIMITED

### BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	3		20,388		8,223
<b>Current assets</b>					
Debtors	4	140,328		217,529	
Cash at bank and in hand		2,130,070		61,398	
		2,270,398		278,927	
<b>Creditors: amounts falling due within one year</b>	5	(2,517,940)		(472,078)	
<b>Net current liabilities</b>			(247,542)		(193,151)
<b>Total assets less current liabilities</b>			(227,154)		(184,928)
<b>Provisions for liabilities</b>			(3,872)		(1,562)
<b>Net liabilities</b>			(231,026)		(186,490)
<b>Capital and reserves</b>					
Called up share capital			300,100		300,100
Profit and loss reserves			(531,126)		(486,590)
<b>Total equity</b>			(231,026)		(186,490)

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**CAMUNDA LIMITED**

**BALANCE SHEET (CONTINUED)**

***AS AT 28 FEBRUARY 2022***

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The financial statements were approved and signed by the director and authorised for issue on 28 February 2023

Mr J F Freund  
Director

**Company Registration No. 12470614**

# CAMUNDA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 1 Accounting policies

#### Company information

Camunda Limited is a private company limited by shares incorporated in England and Wales. The registered office is Moorcrofts Lip Thames House, Mere Park, Dedmere Road, Marlow, England, SL7 1PB.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
Low value assets	100% in first year

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

## CAMUNDA LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

#### 1 Accounting policies

(Continued)

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### 1.5 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	13	4

# CAMUNDA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 3 Tangible fixed assets

	Plant and low value assets machinery etc		Total
	£	£	£
<b>Cost</b>			
At 1 March 2021	9,180	2,051	11,231
Additions	20,667	5,293	25,960
Disposals	(1,556)	-	(1,556)
	<u>28,291</u>	<u>7,344</u>	<u>35,635</u>
<b>At 28 February 2022</b>	<b>28,291</b>	<b>7,344</b>	<b>35,635</b>
<b>Depreciation and impairment</b>			
At 1 March 2021	957	2,051	3,008
Depreciation charged in the year	7,336	5,293	12,629
Eliminated in respect of disposals	(390)	-	(390)
	<u>7,903</u>	<u>7,344</u>	<u>15,247</u>
<b>At 28 February 2022</b>	<b>7,903</b>	<b>7,344</b>	<b>15,247</b>
<b>Carrying amount</b>			
At 28 February 2022	20,388	-	20,388
	<u>20,388</u>	<u>-</u>	<u>20,388</u>
At 28 February 2021	8,223	-	8,223
	<u>8,223</u>	<u>-</u>	<u>8,223</u>

### 4 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	139,011	214,763
Other debtors	1,317	2,766
	<u>140,328</u>	<u>217,529</u>
	<u>140,328</u>	<u>217,529</u>

### 5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,225	288
Taxation and social security	124,103	96,166
Other creditors	2,389,612	375,624
	<u>2,517,940</u>	<u>472,078</u>
	<u>2,517,940</u>	<u>472,078</u>

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.