

**W&J 360 CELL LIMITED (AUDIT EXEMPT COMPANY\*)**

**STATUTORY FINANCIAL STATEMENTS**

**11 DECEMBER 2024 - 10 DECEMBER 2025**

**Registered No. 720889**

\*The company is a micro company as defined by Chapter 1A of Part 6 the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

# W&J 360 CELL LIMITED LIMITED

## Financial Statements

11 December 2024 - 10 December 2025

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# W&J 360 CELL LIMITED LIMITED

## Directors and Other Information

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Directors

Waldemar Kazimierz  
Stefanowski

Joanna Stefanowska

Secretary

Joanna Stefanowska

Registered Office

Ground Floor  
71 Lower Street  
D02 P593  
Dublin  
Ireland

# W&J 360 CELL LIMITED LIMITED

## 11 December 2024 - 10 December 2025 Profit and Loss Account

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	10 December 2025
	€
Turnover	0
Other Income	0
Cost of raw materials and consumables	0
Staff costs	0
Value adjustments and other amounts written off assets	0
Other expenses	(1,470)
Tax	<u>0</u>
Profit or loss	<u>(1,470)</u>

# W&J 360 CELL LIMITED LIMITED

## Balance Sheet

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	€
<b>ASSETS</b>	
<b>Current Assets</b>	
Stock/Inventory	0
Cash at Bank	731
Other current assets	0
<b>Total current assets</b>	<b><u>731</u></b>
<b>Non-current Assets</b>	
Tangible assets	0
<b>Total non-current assets</b>	<b><u>0</u></b>
<b>Total Assets</b>	<b><u>731</u></b>
<b>LIABILITIES</b>	
<b>Current liabilities</b>	
Current liabilities	0
<b>Total current liabilities</b>	<b><u>0</u></b>
<b>Non-current liabilities</b>	
Non-current liabilities	0
<b>Total non-current liabilities</b>	<b><u>0</u></b>
<b>Total liabilities</b>	<b><u>0</u></b>
<b>NET ASSETS</b>	<b><u>731</u></b>
<b>EQUITY</b>	
Owners capital	1,000
Retained earnings	601
Current earnings	(870)
<b>TOTAL EQUITY</b>	<b>731</b>

### Acquisition or disposal of own shares:

During the year the company has not purchased any of its own shares.

# W&J 360 CELL LIMITED LIMITED

## Balance Sheet

11 December 2024 - 10 December 2025

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We as Directors of W&J 360 CELL LIMITED Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be “the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014”),

(b) the company is availing itself of the exemption on the grounds that section 358 is complied with,

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

(i) the directors acknowledge the obligations of the company, under this Act, to keep adequate accounting records and prepare financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Act in relation to its financial statements is presumed, until the contrary is proved, to give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year, and

(ii) otherwise comply with the provisions of the Act relating to financial statements so far as they are applicable to the company.

On behalf of the board

\_\_\_\_\_  
Signature  
Waldemar Kazimierz Stefanowski  
Director  
Date \_\_\_\_\_

\_\_\_\_\_  
Signature  
Joanna Stefanowska  
Director  
Date \_\_\_\_\_

# **W&J 360 CELL LIMITED LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**11 December 2024 - 10 December 2025**

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### **1. ACCOUNTING POLICIES**

#### **Basis of Preparation**

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 – 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105). This is the first year in which the financial statements have been prepared under FRS 105.

### **2. DIRECTOR'S LOANS**

No loans to the director were made during the year.