Company Registration No. 10363429 (England and Wales)

WHIFF LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 29 SEPTEMBER 2023

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UNAUDITED ACCOUNTS
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WHIFF LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 29 SEPTEMBER 2023

Director	Mr S Clark
Company Number	10363429 (England and Wales)
Registered Office	Ashlands Farm Barn Southwick Fareham PO17 6BJ United Kingdom
Accountants	Meon Valley Accounting Ltd Malt House Studios 4 Brook Street Bishops Waltham Hampshire SO32 1AX

WHIFF LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 29 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,602	-
Current assets			
Inventories		410	400
Debtors	5	5,447	3,599
Cash at bank and in hand		13,518	2,900
		19,375	6,899
Creditors: amounts falling due within one year	6	(8,484)	(5,522)
Net current assets		10,891	1,377
Total assets less current liabilities		12,493	1,377
Creditors: amounts falling due after more than one year	7	(2,043)	(4,473)
Net assets/(liabilities)		10,450	(3,096)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		10,449	(3,097)
Shareholders' funds		10,450	(3,096)

For the year ending 29 September 2023 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 23 November 2023 and were signed on its behalf by

Mr S Clark
Director

Company Registration No. 10363429

1 Statutory information

Whiff Limited is a private company, limited by shares, registered in England and Wales, registration number 10363429. The registered office is Ashlands Farm Barn, Southwick, Fareham, PO17 6BJ, United Kingdom.

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:

Computer equipment	20% straight line

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 30 September 2022	-
Additions	1,602
At 29 September 2023	1,602
Depreciation	
At 29 September 2023	-
Net book value	
At 29 September 2023	1,602

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Other debtors	5,447	3,599

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	1,200	-
Trade creditors	-	1,595
Taxes and social security	5,205	-
Other creditors	1,371	2,386
Loans from directors	8	821
Accruals	700	720
	8,484	5,522

7 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	2,043	4,473

8 Transactions with related parties

Mr S Clark is also director of Scratch Pad Ltd. At the end of the accounting period, Scratch Pad Ltd owed Whiff Ltd £5,447. The amount is considered interest free and repayable upon demand.

9 Average number of employees

During the year the average number of employees was 0 (2022: 0).