

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**FOR**  
**WHISTLING GRANDAD LIMITED**

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For The Year Ended 30 April 2022

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**WHISTLING GRANDAD LIMITED**  
**COMPANY INFORMATION**  
**For The Year Ended 30 April 2022**

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**DIRECTORS:**

Mrs S P Humphrey  
Mr M Humphrey  
Mr A M Humphrey  
Mr M J Humphrey  
Mr J C Humphrey

**REGISTERED OFFICE:**

5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

**BUSINESS ADDRESS:**

2 St. Leonard's Place  
York  
North Yorkshire  
YO1 7HF

**REGISTERED NUMBER:**

11938026 (England and Wales)

**ACCOUNTANTS:**

Fortus North Limited  
Business Advisors & Accountants  
5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

**BALANCE SHEET**  
**30 April 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		110,569		127,126
Investment property	5		<u>649,814</u>		<u>649,814</u>
			760,383		776,940
<b>CURRENT ASSETS</b>					
Debtors	6	29,086		18,344	
Cash at bank		<u>16,034</u>		<u>7,175</u>	
		45,120		25,519	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>4,414</u>		<u>3,819</u>	
<b>NET CURRENT ASSETS</b>			<u>40,706</u>		<u>21,700</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			801,089		798,640
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>827,342</u>		<u>827,166</u>
<b>NET LIABILITIES</b>			<u>(26,253)</u>		<u>(28,526)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>(26,353)</u>		<u>(28,626)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(26,253)</u>		<u>(28,526)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued**  
**30 April 2022**

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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 Board of Directors and authorised for issue on 14 July 2022 and were signed on its behalf by:

Mr M Humphrey - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 30 April 2022**

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**1. STATUTORY INFORMATION**

Whistling Grandad 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.

**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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Catering equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 30 April 2022

4.	<b>TANGIBLE FIXED ASSETS</b>	Plant and machinery etc £	
	<b>COST</b>		
	At 1 May 2021		151,459
	Additions		<u>2,956</u>
	At 30 April 2022		<u>154,415</u>
	<b>DEPRECIATION</b>		
	At 1 May 2021		24,333
	Charge for year		<u>19,513</u>
	At 30 April 2022		<u>43,846</u>
	<b>NET BOOK VALUE</b>		
	At 30 April 2022		<u>110,569</u>
	At 30 April 2021		<u>127,126</u>
5.	<b>INVESTMENT PROPERTY</b>	Total £	
	<b>FAIR VALUE</b>		
	At 1 May 2021 and 30 April 2022		<u>649,814</u>
	<b>NET BOOK VALUE</b>		
	At 30 April 2022		<u>649,814</u>
	At 30 April 2021		<u>649,814</u>
6.	<b>DEBTORS</b>	2022 £	2021 £
	Amounts falling due within one year:		
	Trade debtors	<u>18,100</u>	<u>7,200</u>
	Amounts falling due after more than one year:		
	Other debtors	<u>10,986</u>	<u>11,144</u>
	Aggregate amounts	<u>29,086</u>	<u>18,344</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 30 April 2022

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2022	2021
			£	£
Payments on account			2,000	2,000
Trade creditors			-	395
Taxation and social security			1,099	24
Other creditors			<u>1,315</u>	<u>1,400</u>
			<u>4,414</u>	<u>3,819</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>				
			2022	2021
			£	£
Other creditors			<u>827,342</u>	<u>827,166</u>
<b>9. CALLED UP SHARE CAPITAL</b>				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2022	2021
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</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.