

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021
FOR
WHISTLING GRANDAD LIMITED

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For The Year Ended 30 April 2021

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WHISTLING GRANDAD LIMITED

COMPANY INFORMATION
For The Year Ended 30 April 2021

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 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		127,126		149,566
Investment property	5		<u>649,814</u>		<u>649,814</u>
			776,940		799,380
CURRENT ASSETS					
Debtors	6	18,344		15,348	
Cash at bank		<u>7,175</u>		<u>2,226</u>	
		25,519		17,574	
CREDITORS					
Amounts falling due within one year	7	<u>3,819</u>		<u>1,717</u>	
NET CURRENT ASSETS			<u>21,700</u>		<u>15,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>798,640</u>		<u>815,237</u>
CREDITORS					
Amounts falling due after more than one year	8		<u>827,166</u>		<u>827,166</u>
NET LIABILITIES			<u>(28,526)</u>		<u>(11,929)</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			<u>(28,626)</u>		<u>(12,029)</u>
SHAREHOLDERS' FUNDS			<u>(28,526)</u>		<u>(11,929)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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.

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 9 December 2021 and were signed on its behalf by:

Mr M Humphrey - Director

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 April 2021

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.

Plant and machinery	- 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.

Going concern

The financial statements have been prepared on a going concern basis despite the deficiency of shareholders' funds. The directors will continue to support the company and will not be requesting the repayment of directors loans in the foreseeable future. The director has considered a period of more than twelve months since the period end and as a result of his findings, consider it appropriate to prepare the financial statements on a going concern basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 April 2021

4.	TANGIBLE FIXED ASSETS	Plant and machinery etc £	
	COST		
	At 1 May 2020		
	and 30 April 2021		151,459
	DEPRECIATION		
	At 1 May 2020		1,893
	Charge for year		22,440
	At 30 April 2021		24,333
	NET BOOK VALUE		
	At 30 April 2021		127,126
	At 30 April 2020		149,566
5.	INVESTMENT PROPERTY	Total £	
	FAIR VALUE		
	At 1 May 2020		
	and 30 April 2021		649,814
	NET BOOK VALUE		
	At 30 April 2021		649,814
	At 30 April 2020		649,814
6.	DEBTORS	2021 £	2020 £
	Amounts falling due within one year:		
	Trade debtors	7,200	-
	Other debtors	-	7,921
		<u>7,200</u>	<u>7,921</u>
	Amounts falling due after more than one year:		
	Other debtors	<u>11,144</u>	<u>7,427</u>
	Aggregate amounts	<u>18,344</u>	<u>15,348</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
	Payments on account	2,000	-
	Trade creditors	395	217
	Taxation and social security	24	-
	Other creditors	<u>1,400</u>	<u>1,500</u>
		<u>3,819</u>	<u>1,717</u>
8.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2021 £	2020 £
	Other creditors	<u>827,166</u>	<u>827,166</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 April 2021

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2021	2020
Number:	Class:		£	£
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.