

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
FOR
WHISTLING GRANDAD LIMITED

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For The Year Ended 30 April 2023

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WHISTLING GRANDAD LIMITED
COMPANY INFORMATION
For The Year Ended 30 April 2023

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

REGISTERED NUMBER:

11938026 (England and Wales)

ACCOUNTANTS:

Fortus North Limited
Equinox House
Clifton Park, Shipton Road
York
Yorkshire
YO30 5PA

BALANCE SHEET
30 April 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		93,984		110,569
Investment property	5		<u>649,814</u>		<u>649,814</u>
			743,798		760,383
CURRENT ASSETS					
Debtors	6	52,749		29,086	
Cash at bank		<u>16,051</u>		<u>16,034</u>	
		68,800		45,120	
CREDITORS					
Amounts falling due within one year	7	<u>4,686</u>		<u>4,414</u>	
NET CURRENT ASSETS			64,114		40,706
TOTAL ASSETS LESS CURRENT LIABILITIES			807,912		801,089
CREDITORS					
Amounts falling due after more than one year	8		<u>827,342</u>		<u>827,342</u>
NET LIABILITIES			<u>(19,430)</u>		<u>(26,253)</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			<u>(19,530)</u>		<u>(26,353)</u>
SHAREHOLDERS' FUNDS			<u>(19,430)</u>		<u>(26,253)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 2023

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 12 January 2024 and were signed on its behalf by:

Mr M Humphrey - Director

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 April 2023

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.

The company has estimated losses of £146,981 available for carry forward against future trading profit.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 April 2023

2. ACCOUNTING POLICIES - continued**Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2022 - 5) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2022	
and 30 April 2023	154,415
DEPRECIATION	
At 1 May 2022	43,846
Charge for year	16,585
At 30 April 2023	60,431
NET BOOK VALUE	
At 30 April 2023	93,984
At 30 April 2022	110,569

5. INVESTMENT PROPERTY

Investment property comprises solely of 50 Goodramgate, York. The fair value of the investment property has been arrived at on the basis of a valuation carried out by the directors of the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

6. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	39,500	18,100
Amounts falling due after more than one year:		
Other debtors	13,249	10,986
Aggregate amounts	52,749	29,086

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 April 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2023	2022
			£	£
	Payments on account		2,000	2,000
	Taxation and social security		1,106	1,099
	Other creditors		<u>1,580</u>	<u>1,315</u>
			<u>4,686</u>	<u>4,414</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR				
			2023	2022
			£	£
	Other creditors		<u>827,342</u>	<u>827,342</u>
9. CALLED UP SHARE CAPITAL				
Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	
				2023
				£
	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.