

Registered number  
04544830

Where Are You Now? Limited

Abbreviated Accounts

30 September 2013

**Where Are You Now? Limited****Registered number:** 04544830**Abbreviated Balance Sheet****as at 30 September 2013**

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	102,188	141,047
Investments	3	125	-
		<u>102,313</u>	<u>141,047</u>
<b>Current assets</b>			
Debtors		459,336	488,889
Cash at bank and in hand		262,513	966,426
		<u>721,849</u>	<u>1,455,315</u>
<b>Creditors: amounts falling due within one year</b>		<u>(459,954)</u>	<u>(547,131)</u>
<b>Net current assets</b>		261,895	908,184
<b>Total assets less current liabilities</b>		<u>364,208</u>	<u>1,049,231</u>
<b>Creditors: amounts falling due after more than one year</b>		(272,167)	(388,889)
<b>Net assets</b>		<u>92,041</u>	<u>660,342</u>
<b>Capital and reserves</b>			
Called up share capital	4	659	659
Share premium		3,608,128	3,608,128
Profit and loss account		(3,516,746)	(2,948,445)
<b>Shareholders' funds</b>		<u>92,041</u>	<u>660,342</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

P Ward

Director

Approved by the board on 13 November 2013

**Where Are You Now? Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2013**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	2 - 5 years straight line
Computer equipment	2 - 5 years straight line

***Deferred taxation***

Provision has been made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Tangible fixed assets**

**£**

**Cost**

At 1 October 2012	889,911
Additions	46,336
Disposals	(709,122)
At 30 September 2013	<u>227,125</u>

**Depreciation**

At 1 October 2012	748,864
Charge for the year	72,237

On disposals	(696,164)
At 30 September 2013	<u>124,937</u>
<b>Net book value</b>	
At 30 September 2013	<u>102,188</u>
At 30 September 2012	<u>141,047</u>

### 3 Investments £

#### Cost

Additions	125
At 30 September 2013	<u>125</u>

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and	Profit (loss)
			reserves	for the year
	Class	%	£	£
Where Are You Now? Inc	Ordinary	100	200	21

4 Share capital	Nominal	2013	2013	2012
	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£0.001 each	362,198	362	362
A Preference Shares	£0.001 each	13,633	14	14
B Preference Shares	£0.001 each	282,657	283	283
			<u>659</u>	<u>659</u>

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