

**WEST WINGS & GRILL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

West Wings & Grill Limited
Unaudited Financial Statements
For The Year Ended 31 August 2022

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West Wings & Grill Limited
Balance Sheet
As at 31 August 2022

Registered number: 09176214

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		5,751		7,188
			5,751		7,188
CURRENT ASSETS					
Stocks	4	1,845		1,166	
Debtors	5	3,290		4,275	
Cash at bank and in hand		40,508		18,948	
		45,643		24,389	
Creditors: Amounts Falling Due Within One Year	6	(14,593)		(7,065)	
NET CURRENT ASSETS (LIABILITIES)			31,050		17,324
TOTAL ASSETS LESS CURRENT LIABILITIES			36,801		24,512
Creditors: Amounts Falling Due After More Than One Year	7		(16,500)		(20,000)
NET ASSETS			20,301		4,512
CAPITAL AND RESERVES					
Called up share capital	8		10		10
Profit and Loss Account			20,291		4,502
SHAREHOLDERS' FUNDS			20,301		4,512

West Wings & Grill Limited
Balance Sheet (continued)
As at 31 August 2022

For the year ending 31 August 2022 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Sivananthiny Vijayaruban

Director

14/10/2022

The notes on pages 3 to 5 form part of these financial statements.

West Wings & Grill Limited
Notes to the Financial Statements
For The Year Ended 31 August 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20%
Fixtures & Fittings	20%

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2021: 2)

West Wings & Grill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2021	8,754	25,583	34,337
As at 31 August 2022	8,754	25,583	34,337
Depreciation			
As at 1 September 2021	6,920	20,229	27,149
Provided during the period	366	1,071	1,437
As at 31 August 2022	7,286	21,300	28,586
Net Book Value			
As at 31 August 2022	1,468	4,283	5,751
As at 1 September 2021	1,834	5,354	7,188

4. Stocks

	2022	2021
	£	£
Stock - materials	1,845	1,166
	1,845	1,166

5. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	3,290	3,290
VAT	-	985
	3,290	4,275

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	576	1,189
Bank loans and overdrafts	2,000	-
Corporation tax	3,737	2,548
Other taxes and social security	37	297
VAT	6,207	-
Net wages	2,036	1,017
Directors' loan accounts	-	2,014
	14,593	7,065

West Wings & Grill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	16,500	20,000
	<u>16,500</u>	<u>20,000</u>

8. Share Capital

			2022	2021
			£	£
Allotted, Called up and fully paid			10	10
			<u>10</u>	<u>10</u>
	Value	Number	2022	2021
	£		£	£
Allotted, called up and fully paid				
Ordinary Shares	1	10	10	10
			<u>10</u>	<u>10</u>

9. General Information

West Wings & Grill Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09176214 . The registered office is 28 Bell Hill Road, Bristol, BS5 7LJ.

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.