Registered number: 09176214

WEST WINGS & GRILL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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West Wings & Grill Limited
Balance Sheet
As at 31 August 2020

Registered number: 09176214

		2020		2019	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**3**		8,986		11,232
			8,986		11,232
CURRENT ASSETS					
Stocks	**4**	3,245		6,650	
Debtors	**5**	3,290		3,290	
Cash at bank and in hand		14,651		1,744	
		21,186		11,684	
Creditors: Amounts Falling Due Within One Year	**6**	(16,162)		(36,600)	
NET CURRENT ASSETS (LIABILITIES)			5,024		(24,916)
TOTAL ASSETS LESS CURRENT LIABILITIES			14,010		(13,684)
Creditors: Amounts Falling Due After More Than One Year	**7**		(20,000)		(2,543)
NET LIABILITIES			(5,990)		(16,227)
CAPITAL AND RESERVES					
Called up share capital	**8**		10		10
Profit and Loss Account			(6,000)		(16,237)
SHAREHOLDERS' FUNDS			(5,990)		(16,227)

West Wings & Grill Limited
Balance Sheet (continued)
As at 31 August 2020

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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
20/05/2021

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

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 (2019: 2)

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2019	8,754	25,583	34,337
As at 31 August 2020	8,754	25,583	34,337
Depreciation			
As at 1 September 2019	5,888	17,217	23,105
Provided during the period	573	1,673	2,246
As at 31 August 2020	6,461	18,890	25,351
Net Book Value			
As at 31 August 2020	2,293	6,693	8,986
As at 1 September 2019	2,866	8,366	11,232

4. Stocks

	2020	2019
	£	£
Stock - materials	3,245	6,650
	3,245	6,650

5. Debtors

	2020	2019
	£	£
Due within one year		
Prepayments and accrued income	3,290	3,290
	3,290	3,290

6. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	-	688
Bank loans and overdrafts	-	1,900
Corporation tax	858	-
Other taxes and social security	221	98
VAT	331	-
Net wages	-	1,730
Accruals and deferred income	960	960
Director's loan account	13,792	31,224
	16,162	36,600

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

	2020	2019
	£	£
Bank loans	20,000	2,543
	20,000	2,543

8. Share Capital

	2020	2019
Allotted, Called up and fully paid	10	10

	Value	Number	2020	2019
Allotted, called up and fully paid	£		£	£
Ordinary Shares	1	10	10	10

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.