

Registered number
05104371

Whats On Group Limited
Unaudited Filleted Accounts
31 March 2020

Whats On Group Limited**Registered number:** 05104371**Balance Sheet****as at 31 March 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	2	58,277	66,922
Current assets			
Debtors	3	40,455	34,179
Cash at bank and in hand		10,020	20,741
		<u>50,475</u>	<u>54,920</u>
Creditors: amounts falling due within one year	4	(47,933)	(59,316)
Net current assets/(liabilities)		<u>2,542</u>	<u>(4,396)</u>
Total assets less current liabilities		<u>60,819</u>	<u>62,526</u>
Creditors: amounts falling due after more than one year	5	(60,713)	(60,075)
Net assets		<u>106</u>	<u>2,451</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		6	2,351
Shareholders' funds		<u>106</u>	<u>2,451</u>

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

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

The director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs N Cook

Director

Approved by the board on 23 June 2020

Whats On Group Limited
Notes to the Accounts
for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back

to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2019	49,744	87,061	136,805
Additions	1,649	28,400	30,049
Disposals	-	(25,000)	(25,000)
At 31 March 2020	<u>51,393</u>	<u>90,461</u>	<u>141,854</u>
Depreciation			
At 1 April 2019	42,977	26,906	69,883
Charge for the year	2,104	22,528	24,632
On disposals	-	(10,938)	(10,938)
At 31 March 2020	<u>45,081</u>	<u>38,496</u>	<u>83,577</u>
Net book value			
At 31 March 2020	<u>6,312</u>	<u>51,965</u>	<u>58,277</u>
At 31 March 2019	<u>6,767</u>	<u>60,155</u>	<u>66,922</u>

3 Debtors	2020	2019
	£	£
Trade debtors	<u>40,455</u>	<u>34,179</u>

4 Creditors: amounts falling due within one year	2020	2019
	£	£
Obligations under finance lease and hire purchase contracts	11,997	18,258
Trade creditors	18,605	23,331
VAT	11,197	9,599
Directors loan account	600	1,110
Taxation and social security costs	4,404	5,888
Other creditors	<u>1,130</u>	<u>1,130</u>
	<u>47,933</u>	<u>59,316</u>

5 Creditors: amounts falling due after one year	2020	2019
	£	£
Obligations under finance lease and hire purchase contracts	<u>60,713</u>	<u>60,075</u>

6 Other information

Whats On Group Limited is a private company limited by shares and incorporated in England.
Its registered office is:

Beaufort House
113 Parson Street
Bristol
BS3 5QH

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.