

Company registration number: 09619670

Whirly Design Ltd

Unaudited filleted financial statements

30 September 2018

Whirly Design Ltd

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Whirly Design Ltd

Directors and other information

Director	Simon Myers
Company number	09619670
Registered office	63 The Drive Alwoodley Leeds LS17 7QG
Accountants	JRAS Chartered Accountants Windsor House Cornwall Road Harrogate North Yorkshire HG1 2PW

Whirly Design Ltd

Statement of financial position

30 September 2018

	Note	30/09/18 £	£	30/06/17 £	£
Fixed assets					
Tangible assets	5	-		240	
		<u> </u>		<u> </u>	
			-		240
Current assets					
Debtors	6	7,874		375	
Cash at bank and in hand		(5,785)		(4,696)	
		<u> </u>		<u> </u>	
		2,089		(4,321)	
Creditors: amounts falling due within one year	7	(9,090)		(610)	
		<u> </u>		<u> </u>	
Net current liabilities			(7,001)		(4,931)
			<u> </u>		<u> </u>
Total assets less current liabilities			(7,001)		(4,691)
			<u> </u>		<u> </u>
Net liabilities			(7,001)		(4,691)
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(7,101)		(4,791)
			<u> </u>		<u> </u>
Shareholder deficit			(7,001)		(4,691)
			<u> </u>		<u> </u>

For the period ending 30 September 2018 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 of its financial statements for the period in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting

Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 13 March 2019 , and are signed on behalf of the board by:

Simon Myers

Director

Company registration number: 09619670

Whirly Design Ltd

Notes to the financial statements

Period ended 30 September 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 63 The Drive, Alwoodley, Leeds, LS17 7QG.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	25 % straight line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates .

4. Staff costs

The average number of persons employed by the company during the period amounted to 1 (2017: 1).

5. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2017	500	500
Additions	826	826
Disposals	(1,326)	(1,326)
	<hr/>	<hr/>
At 30 September 2018	-	-
	<hr/>	<hr/>
Depreciation		
At 1 July 2017	260	260
Charge for the year	234	234
Disposals	(494)	(494)
	<hr/>	<hr/>
At 30 September 2018	-	-
	<hr/>	<hr/>
Carrying amount		
At 30 September 2018	-	-
	<hr/>	<hr/>
At 30 June 2017	240	240
	<hr/>	<hr/>

6. Debtors

	30/09/18 £	30/06/17 £
Trade debtors	7,500	-
Other debtors	374	375
	<hr/>	<hr/>
	7,874	375
	<hr/>	<hr/>

7. Creditors: amounts falling due within one year

	30/09/18 £	30/06/17 £
Other creditors	15,180	5,492
	<hr/>	<hr/>

8. Directors advances, credits and guarantees

During the period the director entered into the following advances and credits with the company:

Period
ended
30/09/18

	Balance brought forward £	Advances /(credits) to the director £	Amounts repaid £	Balance o/standing £
Simon Myers	(4,882)	6,962	(8,171)	(6,091)
	<hr/>	<hr/>	<hr/>	<hr/>

Year
ended
30/06/17

	Balance brought forward £	Advances /(credits) to the director £	Amounts repaid £	Balance o/standing £
Simon Myers	(422)	6,420	(10,880)	(4,882)
	<hr/>	<hr/>	<hr/>	<hr/>

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.