

REGISTERED NUMBER: 10196500 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

FOR

2 DEGREES WEST LTD

2 DEGREES WEST LTD (REGISTERED NUMBER: 10196500)

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FOR THE YEAR ENDED 31 MAY 2025**

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2 DEGREES WEST LTD

COMPANY INFORMATION FOR THE YEAR ENDED 31 MAY 2025

DIRECTOR: Ms L Orchard

REGISTERED OFFICE: 42 St Michaels Hill
Bristol
BS2 8DX

REGISTERED NUMBER: 10196500 (England and Wales)

ACCOUNTANTS: Accountancy Services (Cheshire) Limited
Unit 2 Mallard Court
Mallard Way
Crewe Business Park
Crewe
Cheshire
CW1 6ZQ

2 DEGREES WEST LTD (REGISTERED NUMBER: 10196500)

BALANCE SHEET

31 MAY 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		6,471		8,423
CURRENT ASSETS					
Cash at bank		12,095		13,404	
CREDITORS					
Amounts falling due within one year	5	<u>5,845</u>		<u>19,841</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>6,250</u>		<u>(6,437)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			12,721		1,986
CREDITORS					
Amounts falling due after more than one year	6		<u>15,000</u>		-
NET (LIABILITIES)/ASSETS			<u>(2,279)</u>		<u>1,986</u>
CAPITAL AND RESERVES					
Called up share capital	7		3		3
Retained earnings	8		<u>(2,282)</u>		<u>1,983</u>
SHAREHOLDERS' FUNDS			<u>(2,279)</u>		<u>1,986</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

2 DEGREES WEST LTD (REGISTERED NUMBER: 10196500)

BALANCE SHEET - continued

31 MAY 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 2 October 2025 and were signed by:

Ms L Orchard - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1. STATUTORY INFORMATION

2 Degrees West Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Computer equipment	- 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

2 DEGREES WEST LTD (REGISTERED NUMBER: 10196500)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 June 2024	2,847	8,401	11,248
Additions	159	514	673
At 31 May 2025	<u>3,006</u>	<u>8,915</u>	<u>11,921</u>
DEPRECIATION			
At 1 June 2024	669	2,156	2,825
Charge for year	544	2,081	2,625
At 31 May 2025	<u>1,213</u>	<u>4,237</u>	<u>5,450</u>
NET BOOK VALUE			
At 31 May 2025	<u>1,793</u>	<u>4,678</u>	<u>6,471</u>
At 31 May 2024	<u>2,178</u>	<u>6,245</u>	<u>8,423</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2	3
Tax	(2)	(2)
Directors' current accounts	4,900	19,380
Accrued expenses	945	460
	<u>5,845</u>	<u>19,841</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Directors' loan accounts	<u>15,000</u>	<u>-</u>

2 DEGREES WEST LTD (REGISTERED NUMBER: 10196500)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2025 £	2024 £
3	Ordinary	£1	<u>3</u>	<u>3</u>

8. RESERVES

	Retained earnings £
At 1 June 2024	1,983
Deficit for the year	<u>(4,265)</u>
At 31 May 2025	<u>(2,282)</u>

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.