

**ONE PLAN LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**One Place Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 November 2021**

---

**Contents**

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–5

**One Plan Limited**  
**Balance Sheet**  
**As at 30 November 2021**

Registered number: 11695518

		2021		2020	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		6,973		8,019
			<u>6,973</u>		<u>8,019</u>
<b>CURRENT ASSETS</b>					
Debtors	4	282,707		60,157	
Cash at bank and in hand		<u>1,168,068</u>		<u>12,758</u>	
		1,450,775		72,915	
<b>Creditors: Amounts Falling Due Within One Year</b>	5		<u>(384,936 )</u>		<u>(237,015 )</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>1,065,839</u>		<u>(164,100 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,072,812</u>		<u>(156,081 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6		<u>(127,037 )</u>		<u>(149,183 )</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>945,775</u>		<u>(305,264 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1,268		1,000
Share premium account			3,179,704		50,000
Profit and Loss Account			<u>(2,235,197 )</u>		<u>(356,264 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>945,775</u>		<u>(305,264)</u>

**One Plan Limited**  
**Balance Sheet (continued)**  
**As at 30 November 2021**

---

For the year ending 30 November 2021 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

---

Mr Paul Foster

Director

**25/03/2022**

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

**One Plan Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2021**

---

**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 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Computer Equipment	Straightline over 4 years
--------------------	---------------------------

**1.4. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**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 years 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 assets reflect 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: 5 (2020: 5)

**One Plan Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2021**

**3. Tangible Assets**

	<b>Computer Equipment</b>
	<b>£</b>
<b>Cost</b>	
As at 1 December 2020	9,337
Additions	1,388
As at 30 November 2021	10,725
<b>Depreciation</b>	
As at 1 December 2020	1,318
Provided during the period	2,434
As at 30 November 2021	3,752
<b>Net Book Value</b>	
As at 30 November 2021	6,973
As at 1 December 2020	8,019

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	124,099	15,596
Prepayments and accrued income	39,726	28,962
Other debtors	30,000	-
Remote.com deposit	17,221	-
VAT	71,661	14,699
Called up share capital not paid	-	900
	282,707	60,157

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	309,983	175,457
Bank loans and overdrafts	2,083	25,000
Other taxes and social security	15,681	2,159
Net wages	-	3,137
Net Wages (Germany)	-	(244 )
Germany employers tax control	-	1,440
Amex	51,211	-
Bank Loan <1 Year	6,000	-
Accruals and deferred income	(22 )	30,066
	384,936	237,015

**One Plan Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2021**

---

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	22,500	-
Directors loan account	104,537	149,183
	<u>127,037</u>	<u>149,183</u>

**7. Share Capital**

	<b>2021</b>	<b>2020</b>
Called Up Share Capital not Paid	-	900
Called Up Share Capital has been paid up	1,268	100
Amount of Allotted, Called Up Share Capital	<u>1,268</u>	<u>1,000</u>

**8. General Information**

One Plan Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11695518 . The registered office is 152-160 City Road, Kemp House, London, EC1V 2NX.

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.