

WBC NUTRITION LIMITED

Report and Accounts

30 June 2017

WBC NUTRITION LIMITED**Registered number:**

10248199

Balance Sheet**as at 30 June 2017**

	Notes	2017
		£
Current assets		
Cash at bank and in hand		6,839
Creditors: amounts falling due within one year	2	(4,919)
Net current assets		<u>1,920</u>
Net assets		<u><u>1,920</u></u>
Capital and reserves		
Called up share capital		1
Profit and loss account		1,919
Shareholder's funds		<u><u>1,920</u></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 member has 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.

W B Cook

Director

Approved by the board on 8 August 2017

WBC NUTRITION LIMITED

Notes to the Accounts

for the period from 23 June 2016 to 30 June 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, in respect of revenue earned from the 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current period. Current tax liabilities are not discounted.

2 Creditors: amounts falling due within one year 2017 £

Corporation tax	2,980
Other creditors	1,939
	<hr/> 4,919 <hr/>

3 Related party transactions

Transactions with the director during the period were as follows:

Dividends totalling £10,000 were paid in the period in respect of shares held by the company's director.

4 Other information

WBC NUTRITION LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

81 Nunney Road

Frome

Somerset

BA11 4LF