

**REGISTERED NUMBER: 05916875 (England and Wales)**

**Report of the Director and  
Financial Statements for the Year Ended 31 December 2016  
for  
WHEREWISEMENFISH LIMITED**

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for the Year Ended 31 December 2016**

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**WHEREWISEMENFISH LIMITED**

**Company Information  
for the Year Ended 31 December 2016**

**DIRECTOR:** J F C Maxwell Stuart

**SECRETARY:** J F C Maxwell Stuart

**REGISTERED OFFICE:** 4 Queensmill Road  
London  
SW6 6JS

**REGISTERED NUMBER:** 05916875 (England and Wales)

**ACCOUNTANTS:** G O Thomson & Co  
Chartered Accountants  
85 High Street  
Biggar  
ML12 6DL

**WHEREWISEMENFISH LIMITED (REGISTERED NUMBER: 05916875)**

**Report of the Director  
for the Year Ended 31 December 2016**

The director presents his report with the financial statements of the company for the year ended 31 December 2016.

**DIRECTOR**

J F C Maxwell Stuart held office during the whole of the period from 1 January 2016 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

J F C Maxwell Stuart - Director

14 September 2017

**WHEREWISEMENFISH LIMITED (REGISTERED NUMBER: 05916875)**

**Income Statement  
for the Year Ended 31 December 2016**

	Notes	2016 £	2015 £
<b>TURNOVER</b>		192,946	292,930
Cost of sales		<u>192,259</u>	<u>279,159</u>
<b>GROSS PROFIT</b>		687	13,771
Administrative expenses		<u>13,537</u>	<u>21,719</u>
<b>OPERATING LOSS and LOSS BEFORE TAXATION</b>	3	(12,850)	(7,948)
Tax on loss		<u>(557)</u>	<u>(161)</u>
<b>LOSS FOR THE FINANCIAL YEAR</b>		<u>(12,293)</u>	<u>(7,787)</u>

The notes form part of these financial statements

**WHEREWISEMENFISH LIMITED (REGISTERED NUMBER: 05916875)**

**Balance Sheet  
31 December 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		24,462		25,255
<b>CURRENT ASSETS</b>					
Debtors	5	57,092		2,214	
Cash at bank		<u>15,885</u>		<u>39,593</u>	
		72,977		41,807	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>79,554</u>		<u>36,327</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(6,577)</u>		<u>5,480</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			17,885		30,735
<b>PROVISIONS FOR LIABILITIES</b>			<u>430</u>		<u>987</u>
<b>NET ASSETS</b>			<u>17,455</u>		<u>29,748</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>16,455</u>		<u>28,748</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>17,455</u>		<u>29,748</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 14 September 2017 and were signed by:

J F C Maxwell Stuart - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2016

1. **STATUTORY INFORMATION**

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

**Turnover**

Turnover represents net invoiced services, excluding value added tax.

**Tangible fixed assets**

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

Buildings	- 2% on cost
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.

3. **OPERATING LOSS**

The operating loss is stated after charging:

	2016	2015
	£	£
Depreciation - owned assets	<u>3,195</u>	<u>2,919</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016

4. **TANGIBLE FIXED ASSETS**

	Buildings £	Equipment £	Totals £
<b>COST</b>			
At 1 January 2016	20,300	23,370	43,670
Additions	-	2,402	2,402
At 31 December 2016	<u>20,300</u>	<u>25,772</u>	<u>46,072</u>
<b>DEPRECIATION</b>			
At 1 January 2016	982	17,433	18,415
Charge for year	406	2,789	3,195
At 31 December 2016	<u>1,388</u>	<u>20,222</u>	<u>21,610</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>18,912</u>	<u>5,550</u>	<u>24,462</u>
At 31 December 2015	<u>19,318</u>	<u>5,937</u>	<u>25,255</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	53,950	-
VAT	<u>3,142</u>	<u>2,214</u>
	<u>57,092</u>	<u>2,214</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Other creditors	370	370
Directors' current accounts	77,614	34,406
Accrued expenses	<u>1,570</u>	<u>1,551</u>
	<u>79,554</u>	<u>36,327</u>

7. **ULTIMATE CONTROLLING PARTY**

The company was under the control of Mr J F C Maxwell Stuart throughout the current and previous accounting periods.



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.