

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

**Financial Statements for the Year Ended 31 December 2017**

**for**

**WHEREWISEMENFISH LIMITED**

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for the Year Ended 31 December 2017**

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**WHEREWISEMENFISH LIMITED**

**Company Information  
for the Year Ended 31 December 2017**

**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)**

**Balance Sheet  
31 December 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		35,215		24,462
<b>CURRENT ASSETS</b>					
Stocks		6,000		-	
Debtors	4	45,427		57,092	
Cash at bank		<u>37,632</u>		<u>15,885</u>	
		89,059		72,977	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>127,252</u>		<u>79,554</u>	
<b>NET CURRENT LIABILITIES</b>			(38,193)		(6,577)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(2,978)		17,885
<b>PROVISIONS FOR LIABILITIES</b>			-		430
<b>NET (LIABILITIES)/ASSETS</b>			<u>(2,978)</u>		<u>17,455</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>(3,978)</u>		<u>16,455</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(2,978)</u>		<u>17,455</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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
- (b) 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 25 September 2018 and were signed by:

J F C Maxwell Stuart - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2017**

**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

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017**

**3. TANGIBLE FIXED ASSETS**

	Buildings £	Equipment £	Totals £
<b>COST</b>			
At 1 January 2017	20,300	25,772	46,072
Additions	<u>-</u>	<u>16,701</u>	<u>16,701</u>
At 31 December 2017	<u>20,300</u>	<u>42,473</u>	<u>62,773</u>
<b>DEPRECIATION</b>			
At 1 January 2017	1,388	20,222	21,610
Charge for year	<u>406</u>	<u>5,542</u>	<u>5,948</u>
At 31 December 2017	<u>1,794</u>	<u>25,764</u>	<u>27,558</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>18,506</u>	<u>16,709</u>	<u>35,215</u>
At 31 December 2016	<u>18,912</u>	<u>5,550</u>	<u>24,462</u>

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

	2017 £	2016 £
Trade debtors	44,487	53,950
VAT	<u>940</u>	<u>3,142</u>
	<u>45,427</u>	<u>57,092</u>

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

	2017 £	2016 £
Other creditors	370	370
Directors' current accounts	125,311	77,614
Accrued expenses	<u>1,571</u>	<u>1,570</u>
	<u>127,252</u>	<u>79,554</u>

**6. ULTIMATE CONTROLLING PARTY**

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

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Wherewisemenfish Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wherewisemenfish Limited for the year ended 31 December 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Wherewisemenfish Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Wherewisemenfish Limited and state those matters that we have agreed to state to the director of Wherewisemenfish Limited in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Wherewisemenfish Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Wherewisemenfish Limited. You consider that Wherewisemenfish Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Wherewisemenfish Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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

25 September 2018

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.