

AMENDED 31/07/2020

Registered number
09131749

APPLIED NUTRITION LIMITED

Filleted Accounts

31 July 2019

SATURDAY



A9CY8J0I

A09

05/09/2020

#281

COMPANIES HOUSE

AMENDED 31/07/2020

APPLIED NUTRITION LIMITED

Registered number: 09131749

**Balance Sheet
as at 31 July 2019**


	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	2	252,143	94,790
Current assets			
Stocks		977,542	390,000
Debtors	3	1,754,078	357,897
Cash at bank and in hand		743,112	479,980
		<u>3,474,732</u>	<u>1,227,877</u>
Creditors: amounts falling due within one year	4	(794,520)	(376,255)
Net current assets		<u>2,680,212</u>	<u>851,622</u>
Total assets less current liabilities		<u>2,932,355</u>	<u>946,412</u>
Creditors: amounts falling due after more than one year	5	(152,493)	(338,751)
Provisions for liabilities		(22,513)	(22,513)
Net assets		<u>2,757,349</u>	<u>585,148</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		2,757,249	585,048
Shareholder's funds		<u>2,757,349</u>	<u>585,148</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.

Mr T Ryder - 
Director
Approved by the board on 31 July 2020

APPLIED NUTRITION LIMITED
Notes to the Accounts
for the year ended 31 July 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

APPLIED NUTRITION LIMITED
Notes to the Accounts
for the year ended 31 July 2019

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 August 2018	113,241	19,865	133,106
Additions	183,545	19,542	203,087
At 31 July 2019	296,786	39,407	336,193
Depreciation			
At 1 August 2018	32,954	5,362	38,316
Charge for the year	39,035	6,699	45,734
At 31 July 2019	71,989	12,061	84,050
Net book value			
At 31 July 2019	224,797	27,346	252,143
At 31 July 2018	80,287	14,503	94,790

3 Debtors

	2019 £	2018 £
Trade debtors	1,751,960	357,897
Other debtors	2,118	-
	1,754,078	357,897

APPLIED NUTRITION LIMITED
Notes to the Accounts
for the year ended 31 July 2019

4 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	508,050	347,625
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	11,797
Taxation and social security costs	236,470	15,853
Other creditors	50,000	980
	<u>794,520</u>	<u>376,255</u>

5 Creditors: amounts falling due after one year	2019	2018
	£	£
Other creditors	<u>152,493</u>	<u>338,751</u>

6 Other information

APPLIED NUTRITION LIMITED is a private company limited by shares and incorporated in England. Its registered office is:
Unit 11-12 Webber Estate
Webber Road
Kirkby
Liverpool
L33 7SW