REGISTERED NUMBER: SC347113 (Scotland)

Unaudited Financial Statements for the Year Ended 31 August 2018

for

WRC (INTERNATIONAL) LIMITED

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WRC (INTERNATIONAL) LIMITED

Company Information
for the Year Ended 31 August 2018

DIRECTORS:	W Russell H C Fisher
REGISTERED OFFICE:	29 Brandon Street Hamilton South Lanarkshire ML3 6DA
REGISTERED NUMBER:	SC347113 (Scotland)
ACCOUNTANTS:	Sharles CA 29 Brandon Street Hamilton ML3 6DA

WRC (INTERNATIONAL) LIMITED (REGISTERED NUMBER: SC347113)

Balance Sheet
31 August 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Debtors	4	**122,198**	122,198
Cash in hand		**100**	100
		122,298	122,298
CREDITORS			
Amounts falling due within one year	5	**129,243**	129,243
NET CURRENT LIABILITIES		**(6,945)**	(6,945)
TOTAL ASSETS LESS CURRENT LIABILITIES		**(6,945)**	(6,945)
CAPITAL AND RESERVES			
Called up share capital		**100**	100
Retained earnings		**(7,045)**	(7,045)
SHAREHOLDERS' FUNDS		**(6,945)**	(6,945)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors on 26 April 2019 and were signed on its behalf by:

H C Fisher - Director

Notes to the Financial Statements
for the Year Ended 31 August 2018

1. STATUTORY INFORMATION

WRC (International) Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. There were no material departures from the standard.

3. ACCOUNTING POLICIES

Going concern
The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis for the reasons outlined in the notes to the notes to the financial statements.

The company was dormant throughout the current year and previous year.

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.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	**122,198**	122,198

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	**2,511**	2,511
Taxation and social security	**1**	1
Other creditors	**126,731**	126,731
	129,243	129,243

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The company has received a loan from one of its directors, H C Fisher in a previous accounting period amounting to £28,500. The loan is interest free and has no fixed repayment date.

7. GOING CONCERN

The company is dependent on the continued support of its directors and other funders for its survival until the results of the review into the feasibility of a used tyre recycling plant has been fully completed. All parties have indicated their willingness to continue their support of the company for the foreseeable future.

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of WRC (International) Limited

The following reproduces the text of the report prepared for the directors 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 Directors 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 WRC (International) Limited for the year ended 31 August 2018 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 Board of Directors of WRC (International) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of WRC (International) Limited and state those matters that we have agreed to state to the Board of Directors of WRC (International) Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that WRC (International) 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 profit of WRC (International) Limited. You consider that WRC (International) 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 WRC (International) 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.

Sharles CA
29 Brandon Street
Hamilton
ML3 6DA

26 April 2019

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.