**REGISTERED NUMBER: SC511496 (Scotland)**

Unaudited Financial Statements for the Year Ended 31 July 2017

for

Wonka Sweetie Treats Ltd

Contents of the Financial Statements
for the Year Ended 31 July 2017


| | Page |
|---|---|
| Company Information | 1 |
| Balance Sheet | 2 |
| Notes to the Financial Statements | 3 |

Company Information
for the Year Ended 31 July 2017

| | |
|---|---|
| **DIRECTOR:** | Mrs B Stokes |
| **REGISTERED OFFICE:** | Suite 4F<br>Ingram House<br>227 Ingram Street<br>Glasgow<br>G1 1DA |
| **REGISTERED NUMBER:** | SC511496 (Scotland) |
| **ACCOUNTANTS:** | Key Professional Partnership Ltd<br>Suite 4F<br>Ingram House<br>227 Ingram Street<br>Glasgow<br>G1 1DA |

Balance Sheet
31 July 2017

| | Notes | 31.7.17 £ | £ | 31.7.16 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 4 | | 4,500 | | 6,000 |
| **CURRENT ASSETS** | | | | | |
| Cash at bank | | 11,847 | | 4,271 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 5 | 15,845 | | 9,827 | |
| **NET CURRENT LIABILITIES** | | | (3,998) | | (5,556) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 502 | | 444 |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | | | 100 | | 100 |
| Retained earnings | | | 402 | | 344 |
| | | | 502 | | 444 |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 18 April 2018 and were signed by:

Mrs B Stokes - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2017

## 1. STATUTORY INFORMATION

Wonka Sweetie Treats Ltd 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.

## 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

**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.

**Hire purchase and leasing commitments**
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

## 4. TANGIBLE FIXED ASSETS

| | Plant and machinery etc |
|---|---|
| | £ |
| **COST** | |
| At 1 August 2016 and 31 July 2017 | 8,000 |
| **DEPRECIATION** | |
| At 1 August 2016 | 2,000 |
| Charge for year | 1,500 |
| At 31 July 2017 | 3,500 |
| **NET BOOK VALUE** | |
| At 31 July 2017 | 4,500 |
| At 31 July 2016 | 6,000 |

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

| | 31.7.17 | 31.7.16 |
|---|---|---|
| | £ | £ |
| Trade creditors | 24 | 58 |
| Taxation and social security | 2,729 | 3,762 |
| Other creditors | 13,092 | 6,007 |
| | 15,845 | 9,827 |

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.