REGISTERED NUMBER: 07805804 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2017

for

WYBUU INDUSTRIES LTD

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

Company Information
for the Year Ended 31 October 2017

DIRECTOR:	Mrs M A Seville
SECRETARY:	Cambridge Heath Secretaries Ltd
REGISTERED OFFICE:	1st Floor, Victory House 99-101 Regent Street London W1B 4EZ
REGISTERED NUMBER:	07805804 (England and Wales)
ACCOUNTANTS:	European Fiduciary Services Limited Suite 66 10 Barley Mow Passage Chiswick London W4 4PH

Balance Sheet
31 October 2017

	Notes	31.10.17 €	31.10.16 €
CURRENT ASSETS			
Debtors	3	960,000	960,000
Cash at bank		-	14,710
		960,000	974,710
CREDITORS			
Amounts falling due within one year	4	2,295,552	2,309,986
NET CURRENT LIABILITIES		(1,335,552)	(1,335,276)
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,335,552)	(1,335,276)
CAPITAL AND RESERVES			
Called up share capital	5	120	120
Retained earnings	6	(1,335,672)	(1,335,396)
SHAREHOLDERS' FUNDS		(1,335,552)	(1,335,276)

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 27 June 2018 and were signed by:

Mrs M A Seville - Director

1. STATUTORY INFORMATION

WYBUU INDUSTRIES LTD 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.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at 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. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.17	31.10.16
	€	€
Other debtors	960,000	960,000

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.17	31.10.16
	€	€
Trade creditors	(1)	(1)
Consideration Due	2,295,553	2,309,987
	2,295,552	2,309,986

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5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.17 €	31.10.16 €
100	Ordinary	£1	120	120

6. **RESERVES**

	Retained earnings €
At 1 November 2016	(1,335,396)
Deficit for the year	(276)
At 31 October 2017	(1,335,672)

7. **FIRST TIME ADOPTION OF FRS 102 SECTION 1A**

This is the first year in which the company has presented its results under FRS 102 section 1A. The last financial statements prepared under UK GAAP were for the year ended 31st October 2016. The date of transition to FRS 102 section 1A was 01st November 2015. There were no adjustments arising from the first time adoption of FRS 102 section 1A.