

**Unaudited Financial Statements**  
**for the Year Ended 31 May 2018**  
**for**  
**Nutribug Ltd**

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for the year ended 31 May 2018

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**Nutribug Ltd**

**Company Information  
for the year ended 31 May 2018**

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**DIRECTORS:**

D H Binns  
G L Rose  
R P Baumberger  
R Hacki

**REGISTERED OFFICE:**

C7-8 Spectrum Business Centre  
Anthony's Way  
Rochester  
Kent  
ME2 4NP

**REGISTERED NUMBER:**

10197322 (England and Wales)

**ACCOUNTANT:**

Aspirations Accountancy Ltd  
C7-C8  
Spectrum Business Centre  
Anthony's Way  
Rochester  
Kent  
ME2 4NP

Balance Sheet  
31 May 2018

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		15,467		19,334
<b>CURRENT ASSETS</b>					
Debtors	5	24,673		303	
Cash at bank and in hand		<u>21,811</u>		<u>5,039</u>	
		46,484		5,342	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>4,054</u>		<u>4,099</u>	
<b>NET CURRENT ASSETS</b>			<u>42,430</u>		<u>1,243</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>57,897</u>		<u>20,577</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>34,904</u>		-
<b>NET ASSETS</b>			<u>22,993</u>		<u>20,577</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Share premium			36,720		36,720
Retained earnings			<u>(13,827)</u>		<u>(16,243)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>22,993</u>		<u>20,577</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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 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 28 February 2019 and were signed on its behalf by:

D H Binns - Director

Notes to the Financial Statements  
for the year ended 31 May 2018

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1. **STATUTORY INFORMATION**

Nutribug 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.

**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.  
Plant and machinery - 20% on reducing balance

**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.

**Going concern**

The accounts have been prepared on a going concern basis as the directors have been their ongoing financial support.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2017 - NIL).

**4. TANGIBLE FIXED ASSETS**Plant and  
machinery  
£**COST**At 1 June 2017  
and 31 May 201824,168**DEPRECIATION**

At 1 June 2017

4,834

Charge for year

3,867

At 31 May 2018

8,701**NET BOOK VALUE**

At 31 May 2018

15,467

At 31 May 2017

19,334**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2018

2017

£

£

Trade debtors

3,003

36

Other debtors

21,67026724,673303**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2018

2017

£

£

Trade creditors

2,554

2,599

Other creditors

1,5001,5004,0544,099**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

2018

2017

£

£

Other creditors

34,904-**8. ULTIMATE CONTROLLING PARTY**

The controlling party is D H Binns.

The ultimate controlling party is D H Binns.

**Chartered Certified Accountant's Report to the Board of Directors  
on the Unaudited Financial Statements of  
Nutribug Ltd**

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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, I have prepared for your approval the financial statements of Nutribug Ltd for the year ended 31 May 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 me.

As a practising member of the Association of Chartered Certified Accountants, I am subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Nutribug Ltd, as a body, in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of Nutribug Ltd and state those matters that I have agreed to state to the Board of Directors of Nutribug Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that Nutribug Ltd 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 Nutribug Ltd. You consider that Nutribug Ltd is exempt from the statutory audit requirement for the year.

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

Aspirations Accountancy Ltd  
C7-C8  
Spectrum Business Centre  
Anthony's Way  
Rochester  
Kent  
ME2 4NP

28 February 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.