Registered number
09131749

APPLIED NUTRITION LIMITED

Filleted Accounts

31 July 2018

APPLIED NUTRITION LIMITED

Registered number: 09131749

Balance Sheet

as at 31 July 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	2		76,019		24,083
			76,019		24,083
Current assets					
Stocks		295,000		295,000	
Debtors	3	393,385		235,394	
Cash at bank and in hand		455,709		283,897	
		1,144,094		814,291	
Creditors: amounts falling due within one year	4	(726,168)		(410,420)	
Net current assets			417,926		403,871
Total assets less current liabilities			493,945		427,954
Creditors: amounts falling due after more than one year	5		(230,768)		(318,644)
Provisions for liabilities			(4,576)		(4,576)
Net assets			258,601		104,734
Capital and reserves					
Called up share capital			100		100
Profit and loss account			258,501		104,634
Shareholder's funds			258,601		104,734

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 30 April 2019

APPLIED NUTRITION LIMITED
Notes to the Accounts
for the year ended 31 July 2018

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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
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.

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.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 August 2017	-	30,019	8,682	38,701
Additions	-	27,823	35,681	63,504
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 July 2018	-	57,842	44,363	102,205
Depreciation				
At 1 August 2017	-	12,882	1,736	14,618
Charge for the year	-	11,568	-	11,568
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 July 2018	-	24,450	1,736	26,186
Net book value				
At 31 July 2018	-	33,392	42,627	76,019
At 31 July 2017	-	17,137	6,946	24,083

3 Debtors

	2018	2017
	£	£
Trade debtors	360,695	204,493
Other debtors	32,690	30,901
	393,385	235,394

4 Creditors: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	77,618	91

Trade creditors	618,545	357,460
Amounts owed to group undertakings and undertakings in which the company has a participating interest	11,797	11,797
Corporation tax	27,050	9,756
Other taxes and social security costs	1,923	31,316
	726,168	410,420

5 Creditors: amounts falling due after one year

	2018	2017
	£	£
Bank loans		-
Trade creditors		-
Other creditors	230,768	318,644
	230,768	318,644

6 Controlling party

The company is under the control of the director Mr T Ryder who owns 100% of the allotted share capital of the company.

7 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