

WDIFY (UK) Limited

Unaudited [Abbreviated Accounts](#)

for the Year Ended 31 July 2015

SBMC Business Management Ltd
Accountants
432 Gloucester Road
Horfield
Bristol
Bristol
BS7 8TX

WDIFY (UK) Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages [2](#) to [4](#)) have been prepared.

**Accountants' Report to the Director on the Preparation of the Statutory
Accounts of
WDIFY (UK) Limited
for the Year Ended 31 July 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of WDIFY (UK) Limited for the year ended 31 July 2015 set out on pages [2](#) to [4](#) from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of WDIFY (UK) Limited, as a body, in accordance. Our work has been undertaken solely to prepare for your approval the accounts of WDIFY (UK) Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than WDIFY (UK) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that WDIFY (UK) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of WDIFY (UK) Limited. You consider that WDIFY (UK) 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 accounts of WDIFY (UK) 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 accounts.

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SBMC Business Management Ltd
Accountants
432 Gloucester Road
Horfield
Bristol
Bristol
BS7 8TX
26 February 2016

WDIFY (UK) Limited
(Registration number: 05183285)
Abbreviated Balance Sheet at 31 July 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		1,204	1,885
Current assets			
Debtors		607	607
Cash at bank and in hand		3,889	271
		4,496	878
Creditors: Amounts falling due within one year		(9,365)	(7,083)
Net current liabilities		(4,869)	(6,205)
Net liabilities		(3,665)	(4,320)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(3,666)	(4,321)
Shareholders' deficit		(3,665)	(4,320)

For the year ending 31 July 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 February 2016

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A Downes
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

WDIFY (UK) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% on cost
Office equipment	25% on cost

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

WDIFY (UK) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 August 2014	3,093	3,093
At 31 July 2015	3,093	3,093
Depreciation		
At 1 August 2014	1,208	1,208
Charge for the year	681	681
At 31 July 2015	1,889	1,889
Net book value		
At 31 July 2015	1,204	1,204
At 31 July 2014	1,885	1,885

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1