

SC 270418.

**WBCC (Scotland) Limited**

**Report of the Director and  
Unaudited Financial Statements**

**for the year ended 30 June 2009**

WEDNESDAY



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**WBCC (Scotland) Limited**

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for the year ended 30 June 2009**

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**Company Information  
for the year ended 30 June 2009**

<b>Director</b>	Patricia Hampton
<b>Secretary</b>	Ellen Colbecki
<b>Company Number</b>	SC270418
<b>Registered Office</b>	Bullions Farm Cottage Airth Falkirk FK2 8SB
<b>Accountants</b>	Atkinson & Co Limited Chartered Accountants Victoria House 87 High Street Tillicoultry FK13 6AA
<b>Bankers</b>	Royal Bank of Scotland 19 High Street Alloa FK10 1JF

**Director's Report  
for the year ended 30 June 2009**

The director presents her report and the financial statements for the year ended 30 June 2009.

**Principal activity**

The company's principal activity continues to be that of the provision of bin cleaning services.

**Director**

The director during the year was:  
Patricia Hampton

**Small company rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 15 March 2010 and signed on its behalf.



Ellen Colbecki

Secretary

15.03.10

**Director's Report  
for the year ended 30 June 2009**

**Statement of Director's Responsibilities**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those financial statements, the director is required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable her to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Chartered Accountants' Report to the Board of Directors of  
WBCC (Scotland) Limited  
for the year ended 30 June 2009**

In accordance with our current engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company, which comprise the Profit & Loss Account and Balance Sheet and the related notes, from the accounting records and information and explanations you have given us.

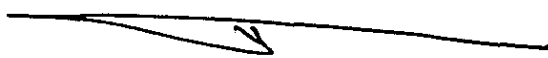
This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet your duty to ensure that the company has kept proper accounting records and to prepare financial statements for the year ended 30 June 2009 that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Victoria House  
87 High Street  
Tillicoultry  
FK13 6AA



Atkinson & Co Limited  
Chartered Accountants  
15.03.10

**Profit and Loss Account  
for the year ended 30 June 2009**

	Notes	2009 £	2008 £
<b>Turnover</b>	2	172508	170693
Cost of sales		<u>47624</u>	<u>38708</u>
<b>Gross profit</b>		124884	131985
Administrative expenses		<u>119561</u>	<u>107609</u>
<b>Operating profit</b>	3	5323	24376
Amortisation of non-distributable reserve		6000	6000
Other income		100	150
Interest receivable		8	105
Interest payable		<u>366</u>	<u>122</u>
<b>Profit on ordinary activities before taxation</b>		11065	30509
Taxation on profit on ordinary activities	4	<u>2728</u>	<u>5958</u>
<b>Profit on ordinary activities after taxation being profit for the financial year</b>	12	<u><u>8337</u></u>	<u><u>24551</u></u>

The notes on pages 7 to 12 form part of these Statements.

**Balance Sheet**  
**as at 30 June 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	5	4139	11993
<b>Current assets</b>			
Stock and work in progress	6	1026	-
Debtors	7	17054	12445
Cash at bank and in hand		<u>4669</u>	<u>5577</u>
		22749	18022
<b>Creditors : amounts falling due within one year</b>	8	<u>21922</u>	<u>20692</u>
<b>Net current assets/(liabilities)</b>		<u>827</u>	<u>(2670)</u>
<b>Total assets less current liabilities</b>		4966	9323
<b>Creditors : amounts falling due after more than one year</b>	9	1265	3162
<b>Provision for liabilities</b>			
Deferred taxation	10	<u>203</u>	<u>-</u>
<b>Net assets</b>		<u><u>3498</u></u>	<u><u>6161</u></u>
<b>Capital and reserves</b>			
Called up share capital	11	1	1
Profit and loss account	12	3497	160
Non-distributable reserve	13	<u>-</u>	<u>6000</u>
<b>Shareholders' funds</b>		<u><u>3498</u></u>	<u><u>6161</u></u>



**Balance sheet (continued)**  
**as at 30 June 2009**

The Director:

1. Confirms that for the year ending 30 June 2009 the company was entitled to the exemption under sub section (1) of section 477 of the Companies Act 2006.
2. Confirms that no notice requiring an audit had been deposited under section 476 of the Companies Act 2006 in relation to the financial statements for the financial period; and
3. Acknowledges her responsibility for:
  - a) Ensuring that the company keeps accounting records which comply with sections 386 and section 387 of the Companies Act 2006; and
  - b) Preparing financial statements which give a true and fair view of the state of the company as at the end of the financial period in accordance with the requirements of section 396 Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies were approved by the board on 15 March 2010 and signed on its behalf.

  
Patricia Hampton

Director

15.03.10

The notes on pages 7 to 12 form part of these Statements

**Notes to the Financial Statements  
for the year ended 30 June 2009****1. Accounting Policies****Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents the value of sales invoiced excluding value added tax.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life on the following bases:

Motor Vehicles	25% per annum reducing balance basis
Plant & Machinery	25% per annum reducing balance basis

**Stock and work-in-progress**

Stocks and work-in-progress are stated at the lower rate of cost and net realisable value. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Leasing and hire purchase contracts**

Assets under financial leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful lives. The interest element of the rental obligations is charged to profit and loss account over the period of the lease in proportion to the balance of the capital repayments outstanding.

Rentals applicable to operating leases where substantially all of the benefits remain with the lessor are charged to the profit and loss account as incurred.

**Deferred taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

**Notes to the Financial Statements  
for the year ended 30 June 2009****2. Turnover**

In the year to 30 June 2009, none of the company's turnover was derived from markets outside the UK. (2008 : £Nil)

**3. Operating Profit**

This is stated after charging:-

	2009 £	2008 £
Depreciation of tangible fixed assets:		
-owned by the company	6430	6574
-held under hire purchase	1424	1424
Directors remuneration (including benefits)	<u>4800</u>	<u>4800</u>

**4. Taxation**

UK corporation tax	2525	5958
Transfer to (from) deferred taxation	<u>203</u>	<u>-</u>
	<u>2728</u>	<u>5958</u>

**Notes to the Financial Statements  
for the year ended 30 June 2009**

**5. Tangible Fixed Assets**

	Motor Vehicles £	Plant and Equipment £	Total £
<b>Cost</b>			
As at 1 July 2008	29695	2928	32623
Additions	-	-	-
Disposals	-	-	-
As at 30 June 2009	<u>29695</u>	<u>2928</u>	<u>32623</u>
<b>Depreciation</b>			
As at 1 July 2008	19424	1206	20630
Charge for year	7424	430	7854
Disposals	-	-	-
As at 30 June 2009	<u>26848</u>	<u>1636</u>	<u>28484</u>
<b>Net book value</b>			
As at 30 June 2009	<u>2847</u>	<u>1292</u>	<u>4139</u>
As at 30 June 2008	<u>10271</u>	<u>1722</u>	<u>11993</u>

Included above are assets held under finance leases or hire purchase contracts with a net book value amounting to £2847 (2008 : £4271).

**Notes to the Financial Statements  
for the year ended 30 June 2009**

	2009 £	2008 £
<b>6. Stock and work in progress</b>		
Stock	<u>1026</u>	<u>-</u>
	<u>1026</u>	<u>-</u>
<b>7. Debtors</b>		
Trade Debtors	17054	10105
Other Debtors	<u>-</u>	<u>2340</u>
	<u>17054</u>	<u>12445</u>
<b>8. Creditors : amounts falling due within one year</b>		
Hire purchase	1897	1897
Trade creditors	401	-
Directors loan account	3242	-
Accruals	325	325
Other taxes & social security costs	13532	12512
Corporation tax	<u>2525</u>	<u>5958</u>
	<u>21922</u>	<u>20692</u>
<b>9. Creditors : amounts falling due after more than one year</b>		
Hire Purchase	<u>1265</u>	<u>3162</u>
	<u>1265</u>	<u>3162</u>

**Notes to the Financial Statements  
for the year ended 30 June 2009**

	2009	2008
	£	£
<b>10. Deferred taxation</b>		
Balance at 1 July 2008	-	-
Charge (credit) in the year	<u>203</u>	<u>-</u>
Balance at 30 June 2009	<u><u>203</u></u>	<u><u>-</u></u>

The provision for deferred taxation is made up of accelerated capital allowances.

**11. Share Capital**

**Allotted, called up and fully paid**

1 Ordinary Shares of £1 each	<u><u>1</u></u>	<u><u>1</u></u>
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**12. Profit & Loss Account**

Balance brought Forward	160	609
Retained profit for year	8337	24551
Dividend paid	<u>5000</u>	<u>25000</u>
Balance at 30 June	<u><u>3497</u></u>	<u><u>160</u></u>

**13. Non distributable Reserve**

Balance brought forward	6000	12000
Amortisation for year	<u>6000</u>	<u>6000</u>
Balance at 30th June 2009	<u><u>-</u></u>	<u><u>6000</u></u>

**Notes to the Financial Statements  
for the year ended 30 June 2009**

	2009	2008
	£	£

**14. Other Financial Commitments**

At the year end the company had annual commitments under non cancellable operating leases as set out below :

Operating leases which expire:

within one year	11832	11832
Between one and five years	<u>22205</u>	<u>22205</u>
	<u>34037</u>	<u>34037</u>

**15. Related party transactions**

Included with other creditors is a loan of £3242 (2008 over drawn balance of £2340) from director, Patricia Hampton. The loan is interest free and unsecured.  
During the year P Hampton received dividends amounting to £5000.

**16. Controlling Interest**

Mrs Patricia Hampton who controls 100% of the shares of the company is the ultimate controlling party.