

ACCOUNTANCY SERVICES (BATLEY) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2015



BURLINSON SHAW & CO

Accountants
21 Henrietta Street
Batley
West Yorkshire
WF17 5DN

ACCOUNTANCY SERVICES (BATLEY) LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015	2014
		£	£
FIXED ASSETS	2		
Intangible assets		50,917	74,417
Tangible assets		6,091	7,166
		<u>57,008</u>	<u>81,583</u>
CURRENT ASSETS			
Debtors		164,928	191,645
Cash at bank and in hand		49,736	14,460
		<u>214,664</u>	<u>206,105</u>
CREDITORS: Amounts falling due within one year	3	<u>171,980</u>	<u>174,031</u>
NET CURRENT ASSETS		<u>42,684</u>	<u>32,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		99,692	113,657
CREDITORS: Amounts falling due after more than one year	4	69,387	89,640
PROVISIONS FOR LIABILITIES		1,218	1,433
		<u>29,087</u>	<u>22,584</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

ACCOUNTANCY SERVICES (BATLEY) LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2015

	Note	2015 £	£	2014 £	£
CAPITAL AND RESERVES					
Called-up equity share capital	5		99		99
Profit and loss account			28,988		22,485
SHAREHOLDERS' FUNDS			<u>29,087</u>		<u>22,584</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved by the directors and authorised for issue on 28 December 2015, and are signed on their behalf by:

J H Shaw



J D Evans John Daneth Evans

Company Registration Number: 6155324

The notes on pages 3 to 5 form part of these abbreviated accounts.

ACCOUNTANCY SERVICES (BATLEY) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful economic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 10% Straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 15% Reducing balance

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

ACCOUNTANCY SERVICES (BATLEY) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2014 and 31 March 2015	<u>235,000</u>	<u>11,300</u>	<u>246,300</u>
DEPRECIATION			
At 1 April 2014	160,583	4,134	164,717
Charge for year	<u>23,500</u>	<u>1,075</u>	<u>24,575</u>
At 31 March 2015	<u>184,083</u>	<u>5,209</u>	<u>189,292</u>
NET BOOK VALUE			
At 31 March 2015	<u>50,917</u>	<u>6,091</u>	<u>57,008</u>
At 31 March 2014	<u>74,417</u>	<u>7,166</u>	<u>81,583</u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2015 £	2014 £
Bank loans and overdrafts	<u>11,345</u>	<u>10,800</u>

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2015 £	2014 £
Bank loans and overdrafts	<u>69,387</u>	<u>89,640</u>

ACCOUNTANCY SERVICES (BATLEY) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

4. CREDITORS: Amounts falling due after more than one year (continued)

Included within creditors falling due after more than one year is an amount of £20,776 (2014 - £43,367) in respect of liabilities which fall due for payment after more than five years from the balance sheet date.

5. SHARE CAPITAL

Authorised share capital:

	2015	2014
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>99</u>	<u>99</u>	<u>99</u>	<u>99</u>

ACCOUNTANCY SERVICES (BATLEY) LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF ACCOUNTANCY SERVICES (BATLEY) LIMITED

YEAR ENDED 31 MARCH 2015

In accordance with our terms of engagement, 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 Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's 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 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 Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales 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 as at 31 March 2015 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements 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.

21 Henrietta Street
Batley
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28 December 2015

BURLINSON SHAW & CO
Accountants

Burlinson Shaw & Co