Registered number
04710421

Andrew M Boyd Photography Ltd

Abbreviated Accounts

31 March 2014

Andrew M Boyd Photography Ltd

Registered number: 04710421

Abbreviated Balance Sheet

as at 31 March 2014

	Notes		2014		2013
			£		£
Fixed assets					
Tangible assets	2		2,803		3,738
Current assets					
Debtors		2,953		-	
Cash at bank and in hand		636		213	
		3,589		213	
Creditors: amounts falling due within one year		(6,027)		(3,825)	
Net current liabilities			(2,438)		(3,612)
Total assets less current liabilities			365		126
Provisions for liabilities			(318)		-
Net assets			47		126
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			46		125
Shareholder's funds			47		126

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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Andrew M Boyd

Director

Approved by the board on 29 May 2014

Andrew M Boyd Photography Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 April 2013	17,359
At 31 March 2014	17,359
Depreciation	
At 1 April 2013	13,621
Charge for the year	935
At 31 March 2014	14,556
Net book value	
At 31 March 2014	2,803
At 31 March 2013	3,738

3 Share capital

	Nominal	2014	2014	2013

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	1	1

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