MOTTRAM ASSOCIATES LIMITED

Unaudited Financial Statements

for the Year Ended 31st August 2017

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for the year ended 31st August 2017

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MOTTRAM ASSOCIATES LIMITED

Company Information
for the year ended 31st August 2017

DIRECTOR:	A Mottram
REGISTERED OFFICE:	78 Eastham Village Road Eastham Wirral CH62 0AW
REGISTERED NUMBER:	04723939 (England and Wales)

Balance Sheet
31st August 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		**335,155**		319,645
			335,155		319,645
CURRENT ASSETS					
Debtors	6	**204,465**		217,409	
Cash at bank		**602,246**		347,388	
		806,711		564,797	
CREDITORS					
Amounts falling due within one year	7	**131,274**		130,899	
NET CURRENT ASSETS			**675,437**		433,898
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,010,592**		753,543
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**1,010,591**		753,542
SHAREHOLDERS' FUNDS			**1,010,592**		753,543

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 6th March 2018 and were signed by:

A Mottram - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 31st August 2017

1. STATUTORY INFORMATION

Mottram Associates Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net invoiced sales of services, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2004 has now been fully amortised.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 150 years
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Financial instruments
Debtors, creditors and directors loan (being repayable on demand) are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

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2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1st September 2016 and 31st August 2017	60,000
AMORTISATION	
At 1st September 2016 and 31st August 2017	60,000
NET BOOK VALUE	
At 31st August 2017	-
At 31st August 2016	-

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5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st September 2016	**258,976**	**2,750**	**149,512**	**16,231**	**427,469**
Additions	**25,851**	**82**	**27,999**	**9,475**	**63,407**
Disposals	**-**	**-**	**(40,383)**	**-**	**(40,383)**
At 31st August 2017	**284,827**	**2,832**	**137,128**	**25,706**	**450,493**
DEPRECIATION					
At 1st September 2016	**17,435**	**1,469**	**72,708**	**16,212**	**107,824**
Charge for year	**5,697**	**272**	**22,014**	**3,164**	**31,147**
Eliminated on disposal	**-**	**-**	**(23,633)**	**-**	**(23,633)**
At 31st August 2017	**23,132**	**1,741**	**71,089**	**19,376**	**115,338**
NET BOOK VALUE					
At 31st August 2017	**261,695**	**1,091**	**66,039**	**6,330**	**335,155**
At 31st August 2016	241,541	1,281	76,804	19	319,645

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	**150,070**	192,484
Other debtors	**54,395**	24,925
	204,465	217,409

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	**192**	424
Taxation and social security	**129,304**	117,270
Other creditors	**1,778**	13,205
	131,274	130,899

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8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31st August 2017 and 31st August 2016:

	2017	2016
	£	£
A Mottram		
Balance outstanding at start of year	**13,946**	-
Amounts advanced	**38,797**	13,946
Amounts repaid	**(13,946)**	-
Amounts written off	-	-
Amounts waived	**-**	-
Balance outstanding at end of year	**38,797**	13,946

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