

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2016

FOR

MILLER ROSKELL LIMITED

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2016**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

MILLER ROSKELL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2016

DIRECTORS: Mr D G Miller FCCA
Mr K Roskell FCCA

REGISTERED OFFICE: 17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

REGISTERED NUMBER: 06268721 (England and Wales)

ACCOUNTANTS: Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

ABBREVIATED BALANCE SHEET
31 JULY 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		21,685		43,371
Tangible assets	3		<u>160,411</u>		<u>10,707</u>
			182,096		54,078
CURRENT ASSETS					
Stocks		68,440		75,227	
Debtors		124,314		118,624	
Cash at bank and in hand		<u>75,831</u>		<u>165,187</u>	
		268,585		359,038	
CREDITORS					
Amounts falling due within one year		<u>150,391</u>		<u>136,134</u>	
NET CURRENT ASSETS			<u>118,194</u>		<u>222,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>300,290</u>		<u>276,982</u>
CAPITAL AND RESERVES					
Called up share capital	4		101		101
Profit and loss account			<u>300,189</u>		<u>276,881</u>
SHAREHOLDERS' FUNDS			<u>300,290</u>		<u>276,982</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

ABBREVIATED BALANCE SHEET - continued
31 JULY 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 April 2017 and were signed on its behalf by:

Mr K Roskell FCCA - Director

Mr D G Miller FCCA - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2016

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

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	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

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 the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015 and 31 July 2016	<u>216,855</u>
AMORTISATION	
At 1 August 2015	173,484
Amortisation for year	<u>21,686</u>
At 31 July 2016	<u>195,170</u>
NET BOOK VALUE	
At 31 July 2016	<u>21,685</u>
At 31 July 2015	<u>43,371</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JULY 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	44,863
Additions	154,710
At 31 July 2016	<u>199,573</u>
DEPRECIATION	
At 1 August 2015	34,156
Charge for year	5,006
At 31 July 2016	<u>39,162</u>
NET BOOK VALUE	
At 31 July 2016	<u>160,411</u>
At 31 July 2015	<u>10,707</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
10,001	Ordinary	1p	100	100
1	Ordinary B	£1	<u>1</u>	<u>1</u>
			<u>101</u>	<u>101</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.