

Registered number
08003708

Asbestos Awareness Certificate Company Limited

Abbreviated Accounts

30 September 2016

Asbestos Awareness Certificate Company Limited**Registered number:** 08003708**Abbreviated Balance Sheet****as at 30 September 2016**

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	6,863	9,260
Current assets			
Debtors		1,679	802
Cash at bank and in hand		26,254	25,049
		<u>27,933</u>	<u>25,851</u>
Creditors: amounts falling due within one year		<u>(10,924)</u>	<u>(6,096)</u>
Net current assets		17,009	19,755
Total assets less current liabilities		<u>23,872</u>	<u>29,015</u>
Provisions for liabilities		(1,373)	(1,852)
Net assets		<u>22,499</u>	<u>27,163</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		22,399	27,063
Shareholders' funds		<u>22,499</u>	<u>27,163</u>

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 members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her 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.

M Cooper

Director

Approved by the board on 8 May 2017

Asbestos Awareness Certificate Company Limited

Notes to the Abbreviated Accounts

for the year ended 30 September 2016

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 January 2015).

Turnover

Turnover represents the value, net of value added tax, of goods provided to customers.

Depreciation

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

Equipment	25% straight line
Website costs	33% straight line

Website development costs

Expenditure on website development, web tools and application software has been capitalised where the website and software is expected to generate revenues directly through orders placed and payments made via the website. Expenditure on website maintenance is charged to the profit and loss account as incurred.

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.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 October 2015	13,682
Additions	2,972

At 30 September 2016	16,654
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Depreciation

At 1 October 2015	4,422
Charge for the year	5,369
At 30 September 2016	9,791

Net book value

At 30 September 2016	6,863
At 30 September 2015	9,260

3 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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