Registered Number 08469613

VISION ACCOUNTANCY SERVICES (NORTH WEST) LIMITED

Abbreviated Accounts

30 April 2016

VISION ACCOUNTANCY SERVICES (NORTH WEST) LIMITED

Abbreviated Balance Sheet as at 30 April 2016 **Registered Number 08469613**

	Notes	*2016*	*2015*
		£	£
Called up share capital not paid		-	1
Fixed assets			
Intangible assets		-	-
Tangible assets	2	839	-
Investments		-	-
		839	-
Current assets			
Debtors		4	-
Investments		-	-
Cash at bank and in hand		188	-
		192	-
Prepayments and accrued income		-	-
Creditors: amounts falling due within one year		(862)	0
Net current assets (liabilities)		(670)	0
Total assets less current liabilities		169	1
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		(168)	0
Accruals and deferred income		0	0
Total net assets (liabilities)		1	1
Capital and reserves			
Called up share capital		1	1
Shareholders' funds		1	1

- For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 January 2017

And signed on their behalf by:
M KILLEN, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The financial statments are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015)

Turnover policy
Turnover represents the total invoice value, excluding value added tax, of the sales made during the year and derives from the provision of services falling within the company's ordinary activities.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over it's expected useful life, as follows;

Fixtures, fittings and equipment - 25% straight line

Other accounting policies
Deferred tax

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:

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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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 Tangible fixed assets

£

Cost	
At 1 May 2015	0
Additions	1,119
Disposals	0
Revaluations	0
Transfers	0
At 30 April 2016	1,119
Depreciation	
At 1 May 2015	0
Charge for the year	280
On disposals	0
At 30 April 2016	280
Net book values	
At 30 April 2016	839
At 30 April 2015	0

3 Transactions with directors

Name of director receiving advance or credit:	M Killen
Description of the transaction:	Directors Loan Account
Balance at 1 May 2015:	£ 0
Advances or credits made:	£ 4,123
Advances or credits repaid:	£ 4,119
Balance at 30 April 2016:	£ 4

Interest on directors loan accounts is charged at 3%.

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