

Registered number
08508921

R Carless & Associates Ltd

Abbreviated Accounts

30 April 2015

R Carless & Associates Ltd**Registered number:** 08508921**Abbreviated Balance Sheet
as at 30 April 2015**

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	2	5,652	7,536
Tangible assets	3	474	-
		<u>6,126</u>	<u>7,536</u>
Current assets			
Debtors		10,216	18,126
Cash at bank and in hand		510	228
		<u>10,726</u>	<u>18,354</u>
Creditors: amounts falling due within one year		<u>(4,860)</u>	<u>(6,744)</u>
Net current assets		5,866	11,610
Total assets less current liabilities		<u>11,992</u>	<u>19,146</u>
Provisions for liabilities		(95)	-
Net assets		<u>11,897</u>	<u>19,146</u>
Capital and reserves			
Called up share capital	4	150	150
Profit and loss account		11,747	18,996
Shareholders' funds		<u>11,897</u>	<u>19,146</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.

Members have 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.

Mr R Carless

Director

Approved by the board on 22 January 2016

R Carless & Associates Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2015

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
Office equipment	3 year straight line

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.

2 Intangible fixed assets

£

Cost

At 1 May 2014	9,420
At 30 April 2015	<u>9,420</u>

Amortisation

At 1 May 2014	1,884
Provided during the year	<u>1,884</u>
At 30 April 2015	<u>3,768</u>

Net book value

At 30 April 2015	<u>5,652</u>
At 30 April 2014	<u>7,536</u>

3 Tangible fixed assets

£

Cost

Additions	<u>678</u>
At 30 April 2015	<u>678</u>

Depreciation

Charge for the year	204
At 30 April 2015	<u>204</u>
Net book value	
At 30 April 2015	<u>474</u>

4 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	150	<u>150</u>	<u>150</u>
	Nominal value	Number	Amount £	
Shares issued during the period:				
Ordinary shares	£1 each	150	<u>-</u>	

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