Registered Number 09117321

PATHIO LIMITED

Abbreviated Accounts

31 July 2015

PATHIO LIMITED **Registered Number 09117321**

Abbreviated Balance Sheet as at 31 July 2015

	Notes	*2015*
		£
Fixed assets		
Intangible assets	2	8,625
Tangible assets	3	1,652
		10,277
Current assets		
Cash at bank and in hand		67,281
		67,281
Creditors: amounts falling due within one year		(30,375)
Net current assets (liabilities)		36,906
Total assets less current liabilities		47,183
Total net assets (liabilities)		47,183
Capital and reserves		
Called up share capital	4	100
Profit and loss account		47,083
Shareholders' funds		47,183

- For the year ending 31 July 2015 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 31 March 2016

And signed on their behalf by:
BJOERN STIEL, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2015

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods 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 its expected useful life as follows:

Fixtures, fittings and equipment - 25% straight line

Intangible assets amortisation policy
Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit, in this case being over 4 years.

2 Intangible fixed assets

	£
Cost	
Additions	11,500
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2015	11,500
Amortisation	
Charge for the year	2,875
On disposals	-
At 31 July 2015	2,875
Net book values	
At 31 July 2015	8,625

3 Tangible fixed assets

	£
Cost	
Additions	2,203

Disposals	-
Revaluations	-
Transfers	-
At 31 July 2015	2,203
Depreciation	
Charge for the year	551
On disposals	-
At 31 July 2015	551
Net book values	
At 31 July 2015	1,652

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015
	£
100 Ordinary shares of £1 each	100

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