Registration number: 09224821

Minerva Change Services Ltd

Unaudited Abbreviated Accounts

for the Period from 18 September 2014 to 30 September 2015

Minerva Change Services Ltd
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Minerva Change Services Ltd
(Registration number: 09224821)
Abbreviated Balance Sheet at 30 September 2015

	Note	30 September 2015 £
Fixed assets		
Tangible fixed assets	2	687
Current assets		
Debtors		6,465
Cash at bank and in hand		38,047
		44,512
Creditors: Amounts falling due within one year		(15,858)
Net current assets		28,654
Net assets		29,341
Capital and reserves		
Called up share capital	3	1
Profit and loss account		29,340
Shareholders' funds		29,341

For the year ending 30 September 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 director acknowledges her 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 director on 11 November 2015

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Hilary Pattison
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	916	916
At 30 September 2015	916	916
Depreciation		
Charge for the period	229	229
At 30 September 2015	229	229
Net book value		
At 30 September 2015	687	687

3 **Share capital**

Allotted, called up and fully paid shares

	30 September 2015	
	No.	**£**
Ordinary of £0.50 each	2	1

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