Registered Number 09970921

CHRISBEAVERSPT LIMITED

Micro-entity Accounts

31 January 2017

CHRISBEAVERSPT LIMITED **Registered Number 09970921**

Micro-entity Balance Sheet as at 31 January 2017

	Notes	*2017*
		£
Fixed assets		
Tangible assets	1	1,482
		1,482
Current assets		
Cash at bank and in hand		1,933
		1,933
Creditors: amounts falling due within one year		(2,876)
Net current assets (liabilities)		(943)
Total assets less current liabilities		539
Total net assets (liabilities)		539
Capital and reserves		
Called up share capital		100
Profit and loss account		439
Shareholders' funds		539

- For the year ending 31 January 2017 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 June 2017

And signed on their behalf by:
Mr C. Beavers, Director

Notes to the Micro-entity Accounts for the period ended 31 January 2017

1 Tangible fixed assets

	£
Cost	
Additions	1,976
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2017	1,976
Depreciation	
Charge for the year	494
On disposals	-
At 31 January 2017	494
Net book values	
At 31 January 2017	1,482

2 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible assets depreciation policy

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:
Computer equipment --- 25% straight line

Valuation information and policy

Creditors
Short term creditors are measured at transaction price. Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Other accounting policies

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.