Registered Number SC285301

YOUR ACCOUNTANCY SERVICES LIMITED

Abbreviated Accounts

31 July 2016

YOUR ACCOUNTANCY SERVICES LIMITED **Registered Number SC285301**

Abbreviated Balance Sheet as at 31 July 2016

	Notes	*2016*	*2015*
		£	£
Called up share capital not paid		-	-
Fixed assets			
Tangible assets	2	1,802	416
		1,802	416
Current assets			
Debtors	3	12,310	12,640
Cash at bank and in hand		1,876	1,685
		14,186	14,325
Creditors: amounts falling due within one year		(6,707)	(3,886)
Net current assets (liabilities)		7,479	10,439
Total assets less current liabilities		9,281	10,855
Provisions for liabilities		(279)	(71)
Total net assets (liabilities)		9,002	10,784
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		8,902	10,684
Shareholders' funds		9,002	10,784

- For the year ending 31 July 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 16 February 2017

And signed on their behalf by:
John McAuley, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016

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 year.

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% reducing balance

Other accounting policies

Deferred taxation
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 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 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 August 2015	1,720
Additions	1,986
Disposals	-

Revaluations	-
Transfers	-
At 31 July 2016	3,706
Depreciation	
At 1 August 2015	1,304
Charge for the year	600
On disposals	-
At 31 July 2016	1,904
Net book values	
At 31 July 2016	1,802
At 31 July 2015	416

3 **Debtors**

	2016	*2015*
	£	£
Debtors include the following amounts due after more than one year	12,310	12,640

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
100 Ordinary shares of £1 each	100	100

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