

**Registered Number 02537884**

**BOAST INTERNATIONAL LIMITED**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	8,577	9,564
		<u>8,577</u>	<u>9,564</u>
<b>Current assets</b>			
Debtors		597,859	696,848
Cash at bank and in hand		514,174	353,202
		<u>1,112,033</u>	<u>1,050,050</u>
<b>Creditors: amounts falling due within one year</b>		<u>(580,295)</u>	<u>(529,775)</u>
<b>Net current assets (liabilities)</b>		<u>531,738</u>	<u>520,275</u>
<b>Total assets less current liabilities</b>		<u>540,315</u>	<u>529,839</u>
<b>Provisions for liabilities</b>		<u>(1,715)</u>	<u>(1,913)</u>
<b>Total net assets (liabilities)</b>		<u>538,600</u>	<u>527,926</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		538,500	527,826
<b>Shareholders' funds</b>		<u>538,600</u>	<u>527,926</u>

- For the year ending 31 December 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 13 July 2016

And signed on their behalf by:

**G Boast, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 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 value of services provided to the extent that there is a right to consideration and is recorded at the value of the consideration due.

**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 - 15% reducing balance

Motor vehicles - 25% reducing balance

**Other accounting policies****Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Deferred taxation**

The charge for taxation is based on the results for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. In accordance with Financial Reporting Standard 19, provision is made for deferred tax in respect of all timing differences that have been originated but not reversed by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that the asset will be recovered. Deferred tax is measured using rates that have been enacted by the balance sheet date. Deferred tax balances are not discounted.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 January 2015	69,785
Additions	717
Disposals	-

Revaluations	-
Transfers	-
At 31 December 2015	<u>70,502</u>
<b>Depreciation</b>	
At 1 January 2015	60,221
Charge for the year	1,704
On disposals	-
At 31 December 2015	<u>61,925</u>
<b>Net book values</b>	
At 31 December 2015	<u>8,577</u>
At 31 December 2014	<u>9,564</u>

### 3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
48 A Ordinary shares of £1 each	48	48
52 B Ordinary shares of £1 each	52	52

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