

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

Universalis Publishing Ltd

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for the Year Ended 31 March 2016**

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**Company Information
for the Year Ended 31 March 2016**

DIRECTOR: M J Kochanski

SECRETARY: Miss H M Kochanski

REGISTERED OFFICE: 81 Cambridge Mansions
Cambridge Road
London
SW11 4RX

REGISTERED NUMBER: 03074101 (England and Wales)

ACCOUNTANTS: Deeks Evans
Chartered Accountants
3 Boyne Park
Tunbridge Wells
Kent
TN4 8EN

**Abbreviated Balance Sheet
31 March 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		845		1,340
CURRENT ASSETS					
Cash at bank		16,034		11,963	
CREDITORS					
Amounts falling due within one year		<u>15,336</u>		<u>13,494</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>698</u>		<u>(1,531)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,543</u>		<u>(191)</u>
CAPITAL & RESERVES					
Called up share capital	3		2		2
Capital redemption reserve			3,000		3,000
Retained earnings			<u>(1,459)</u>		<u>(3,193)</u>
SHAREHOLDERS' FUNDS			<u>1,543</u>		<u>(191)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 10 May 2016 and were signed by:

M J Kochanski - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover, excluding value added tax, is accounted for as follows:

Credit card sales and sales via third party websites are recognised when funds are transferred to the company.

Other sales are recognised when the sale occurs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Books, licences etc - 20% on cost

Computer equipment - 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	9,941
Additions	506
At 31 March 2016	<u>10,447</u>
DEPRECIATION	
At 1 April 2015	8,601
Charge for year	1,001
At 31 March 2016	<u>9,602</u>
NET BOOK VALUE	
At 31 March 2016	<u>845</u>
At 31 March 2015	<u>1,340</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Universalis Publishing Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Universalis Publishing Ltd for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the director of Universalis Publishing Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Universalis Publishing Ltd and state those matters that we have agreed to state to the director of Universalis Publishing Ltd in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Universalis Publishing Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Universalis Publishing Ltd. You consider that Universalis Publishing Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Universalis Publishing Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Deeks Evans
Chartered Accountants
3 Boyne Park
Tunbridge Wells
Kent
TN4 8EN

10 May 2016

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.