

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2014**

**for**

**Universalis Publishing Limited**

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for the Year Ended 31 March 2014**

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**Company Information  
for the Year Ended 31 March 2014**

**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 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,816	2,593
<b>CURRENT ASSETS</b>			
Debtors		-	403
Cash at bank		35,722	82,342
		35,722	82,745
<b>CREDITORS</b>			
Amounts falling due within one year		12,071	11,298
<b>NET CURRENT ASSETS</b>		23,651	71,447
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		25,467	74,040
<b>CAPITAL &amp; RESERVES</b>			
Called up share capital	3	2	2
Capital redemption reserve		3,000	3,000
Profit & loss account		22,465	71,038
<b>SHAREHOLDERS' FUNDS</b>		25,467	74,040

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

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 22 March 2014 and were signed by:

  
M J Kochanski - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**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 £
<b>COST</b>	
At 1 April 2013	7,518
Additions	981
	<hr/>
At 31 March 2014	8,499
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<b>DEPRECIATION</b>	
At 1 April 2013	4,925
Charge for year	1,758
	<hr/>
At 31 March 2014	6,683
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<b>NET BOOK VALUE</b>	
At 31 March 2014	1,816
	<hr/>
At 31 March 2013	2,593
	<hr/>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2014 £	2013 £
Number:	Class:			
2	Ordinary	£1	2	2
			<hr/>	<hr/>

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

**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 Limited for the year ended 31 March 2014 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](http://icaew.com/membershandbook).

This report is made solely to the director of Universalis Publishing Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Universalis Publishing Limited and state those matters that we have agreed to state to the director of Universalis Publishing Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://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 Limited 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 Limited. You consider that Universalis Publishing Limited 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 Limited. 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  
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Kent  
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Date: .....