

Viewing Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

PRWS (Bristol) Limited
Chartered Certified Accountants
11 Alma Vale Road
Clifton
Bristol
BS8 2HL

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Viewing Limited
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Viewing Limited for the year ended 31 August 2014 set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Viewing Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Viewing Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Viewing Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Viewing Limited has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Viewing Limited. You consider that Viewing 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 Viewing 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 financial statements.

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PRWS (Bristol) Limited
Chartered Certified Accountants
11 Alma Vale Road
Clifton
Bristol
BS8 2HL
9 January 2015

Viewing Limited
(Registration number: 03419570)
Abbreviated Balance Sheet at 31 August 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		1,432	1,759
Current assets			
Debtors		3,640	
Cash at bank and in hand		19,240	22,262
		22,880	22,262
Creditors: Amounts falling due within one year		(13,819)	(9,018)
Net current assets		9,061	13,244
Total assets less current liabilities		10,493	15,003
Provisions for liabilities		(258)	(317)
Net assets		10,235	14,686
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		10,135	14,586
Shareholders' funds		10,235	14,686

The notes on pages 4 to 5 form an integral part of these financial statements.

Viewing Limited
(Registration number: 03419570)
Abbreviated Balance Sheet at 31 August 2014
..... continued

For the year ending 31 August 2014 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 director acknowledges his 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 director on 9 January 2015

.....
Mr Steve Edwards
Director

The notes on pages 4 to 5 form an integral part of these financial statements.
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Viewing Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% per annum reducing balance basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Viewing Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2013	4,628	4,628
Additions	150	150
At 31 August 2014	4,778	4,778
Depreciation		
At 1 September 2013	2,869	2,869
Charge for the year	477	477
At 31 August 2014	3,346	3,346
Net book value		
At 31 August 2014	1,432	1,432
At 31 August 2013	1,759	1,759

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

4 Related party transactions

Director's advances and credits

	2014		2014	2013	2013
	Advance/		Repaid	Advance/	Repaid
	Credit		£	Credit	£
	£			£	
Mr Steve Edwards					
Balance owed to the director by the company on which no interest has been charged	11,788	-	3,336	29	

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.