

Registered number  
03814910

E-Testing Consultancy Limited

Abbreviated Accounts

31 May 2016

**E-Testing Consultancy Limited****Registered number:** 03814910**Abbreviated Balance Sheet****as at 31 May 2016**

	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets		4,033	5,387
<b>Current assets</b>			
Debtors	196,303	208,835	
Cash at bank and in hand	207,048	297,006	
	<u>403,351</u>	<u>505,841</u>	
<b>Creditors: amounts falling due within one year</b>	(234,328)	(253,603)	
<b>Net current assets</b>		<u>169,023</u>	<u>252,238</u>
<b>Total assets less current liabilities</b>		<u>173,056</u>	<u>257,625</u>
<b>Provisions for liabilities</b>		(291)	(448)
<b>Net assets</b>		<u>172,765</u>	<u>257,177</u>
<b>Capital and reserves</b>			
Called up share capital	2	67	67
Profit and loss account		172,698	257,110
<b>Shareholders' funds</b>		<u>172,765</u>	<u>257,177</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M Paget

Director

Approved by the board on 23 July 2016



**E-Testing Consultancy Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
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***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

<b>2 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	67	<u>67</u>	<u>67</u>

**3 Related parties**

The company is owned equally by D Pereira and J Binks, directors of the company.

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.