

**Registered Number 04298443**

**SPECIAL INTEREST MODEL BOOKS 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>			
Intangible assets	2	1,351	2,367
		<u>1,351</u>	<u>2,367</u>
<b>Current assets</b>			
Stocks		78,898	92,962
Debtors		56,652	58,845
Cash at bank and in hand		672,852	607,637
		<u>808,402</u>	<u>759,444</u>
<b>Creditors: amounts falling due within one year</b>		<u>(34,987)</u>	<u>(32,293)</u>
<b>Net current assets (liabilities)</b>		<u>773,415</u>	<u>727,151</u>
<b>Total assets less current liabilities</b>		<u>774,766</u>	<u>729,518</u>
<b>Creditors: amounts falling due after more than one year</b>		(85)	(85)
<b>Provisions for liabilities</b>		(270)	(474)
<b>Total net assets (liabilities)</b>		<u>774,411</u>	<u>728,959</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		774,410	728,958
<b>Shareholders' funds</b>		<u>774,411</u>	<u>728,959</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 30 September 2016

And signed on their behalf by:

**C Lloyd, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**Turnover policy**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. The principle income stream relates to the provision of book publishing services. Income is recognised at fair value and is accrued on a daily basis.

**Intangible assets amortisation policy**

Website development expenditure is capitalised and amortised over the period from which the company is expected to benefit of 4 years.

**Other accounting policies****Stocks**

Stocks are valued at the lower of cost and net realisable value. All author advances are written off in the year of publication and no amount is attributable to these in valuing the remaining stock.

**Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 January 2015	4,064
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>4,064</u>

**Amortisation**

At 1 January 2015	1,697
Charge for the year	1,016
On disposals	-
At 31 December 2015	<u>2,713</u>

**Net book values**

At 31 December 2015	<u>1,351</u>
At 31 December 2014	<u>2,367</u>

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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.