

Registered Number. 04609791

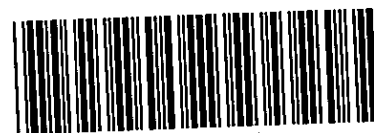
England and Wales

C M Accountancy Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 December 2011

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C M Accountancy Ltd  
Accountants' Report  
For the year ended 31 December 2011

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2011 and you consider that the company is exempt from an audit under the Companies Act 2006

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



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C M Accountancy Ltd

Woodcote, Park Farm  
Tolleshunt Knights  
Maldon  
Essex  
CM9 8HB

**Dated:** 05 September 2012

C M Accountancy Ltd  
Abbreviated Balance Sheet  
As at 31 December 2011

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Tangible assets	2	965	1,135
		<b>965</b>	<b>1,135</b>
<b>Current assets</b>			
Debtors		8,712	5,163
Cash at bank and in hand		1,900	5,451
		<b>10,612</b>	<b>10,614</b>
<b>Creditors: amounts falling due within one year</b>		(7,470)	(7,701)
<b>Net current assets</b>		<b>3,142</b>	<b>2,913</b>
<b>Total assets less current liabilities</b>		<b>4,107</b>	<b>4,048</b>
<b>Provisions for liabilities</b>		(195)	(175)
<b>Net assets</b>		<b>3,912</b>	<b>3,873</b>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		3,911	3,872
<b>Shareholders funds</b>		<b>3,912</b>	<b>3,873</b>

For the year ended 31 December 2011 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director responsibilities

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The director acknowledges her 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

Signed on behalf of the board of directors



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Mrs C J Morley  
Director

Date approved by the board 05 September 2012

C M Accountancy Ltd  
Notes to the Abbreviated Financial Statements  
For the year ended 31 December 2011

## 1 Accounting Policies

### Basis of accounting

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

### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts

### Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations

Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date

Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted

Deferred tax assets are only recognised if it is more likely than not that they will be recovered either against future taxable profits or against the reversal of other deferred tax liabilities

### Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis

Office Equipment

15% Reducing balance

## 2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 January 2011	2,425
At 31 December 2011	<u>2,425</u>
<b>Depreciation</b>	
At 01 January 2011	1,290
Charge for year	170
At 31 December 2011	<u>1,460</u>
<b>Net book values</b>	
At 31 December 2011	<u>965</u>
At 31 December 2010	<u><u>1,135</u></u>

**C M Accountancy Ltd**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 31 December 2011**

**3 Share capital**

**Authorised**

100 Ordinary shares of £1 00 each

**Allotted called up and fully paid**

1 Ordinary shares of £1 00 each

<b>2011</b>	<b>2010</b>
<b>£</b>	<b>£</b>
<u>1</u>	<u>1</u>
<u>1</u>	<u>1</u>