

Registered number  
04745410

**A J Cocker Associates Limited**

**Abbreviated Accounts**

**Year ended 31 August 2016**

## **A J Cocker Associates Limited**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of** **A J Cocker Associates Limited for the year ended 31 August 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A J Cocker Associates Limited for the year ended 31 August 2016 which comprise of 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of A J Cocker Associates 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 accounts of A J Cocker Associates Limited and state those matters that we have agreed to state to the Board of Directors of A J Cocker Associates Limited, 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 A J Cocker Associates Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A J Cocker Associates Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A J Cocker Associates Limited. You consider that A J Cocker Associates 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 accounts of A J Cocker Associates 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 abbreviated accounts.

LW Accountants  
Chartered Certified Accountants

73 Crostons Road  
Bury  
Lancashire  
BL8 1LB

11 January 2017

**A J Cocker Associates Limited**  
**Registered number: 04745410**  
**Abbreviated Balance Sheet**  
**as at 31 August 2016**

	Notes	2016 £	2015 £
<b><u>Fixed assets</u></b>			
Intangible assets	2	7,600	7,800
Tangible assets	3	6,130	4,967
		<u>13,730</u>	<u>12,767</u>
<b><u>Current assets</u></b>			
Debtors		34,876	34,906
Cash at bank and in hand		32,023	35,440
		<u>66,899</u>	<u>70,346</u>
<b><u>Creditors: amounts falling due within one year</u></b>			
		(76,810)	(71,219)
<b><u>Net current liabilities</u></b>			
		<u>(9,911)</u>	<u>(873)</u>
<b><u>Total assets less current liabilities</u></b>			
		<u>3,819</u>	<u>11,894</u>
<b><u>Provisions for liabilities</u></b>			
		(837)	(519)
<b><u>Net assets</u></b>			
		<u>2,982</u>	<u>11,375</u>
<b><u>Capital and reserves</u></b>			
Called up share capital	4	104	104
Profit and loss account		2,878	11,271
<b><u>Shareholders' funds</u></b>			
		<u>2,982</u>	<u>11,375</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.

A J Cocker

Director

Approved by the board on 11 January 2017

**A J Cocker Associates Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 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 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.

Office equipment	20% reducing balance
Computer equipment	25% straight line
Motor vehicles	25% reducing balance

***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.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Provisions***

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

**2 Intangible fixed assets**

£

**Cost**

At 1 September 2015	10,000
At 31 August 2016	10,000

#### **Amortisation**

At 1 September 2015	2,200
Provided during the year	200
At 31 August 2016	2,400

#### **Net book value**

At 31 August 2016	7,600
At 31 August 2015	7,800

### **3 Tangible fixed assets**

£

#### **Cost**

At 1 September 2015	49,863
Additions	4,000
At 31 August 2016	53,863

#### **Depreciation**

At 1 September 2015	44,896
Charge for the year	2,837
At 31 August 2016	47,733

#### **Net book value**

At 31 August 2016	6,130
At 31 August 2015	4,967

### **4 Share capital**

	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100
A Ordinary shares	£1 each	4	4	4
			104	104

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.