

Registered Number 04898303

FOUR DEGREES WEST LIMITED

Abbreviated Accounts

30 September 2014

Abbreviated Balance Sheet as at 30 September 2014

	Notes	2014	2013
		£	£
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	2,338	3,839
		<u>2,338</u>	<u>3,839</u>
Current assets			
Debtors		5,802	6,016
Investments		2,714	1,651
		<u>8,516</u>	<u>7,667</u>
Creditors: amounts falling due within one year		<u>(12,846)</u>	<u>(14,463)</u>
Net current assets (liabilities)		<u>(4,330)</u>	<u>(6,796)</u>
Total assets less current liabilities		<u>(1,992)</u>	<u>(2,957)</u>
Provisions for liabilities		<u>(269)</u>	<u>(526)</u>
Total net assets (liabilities)		<u>(2,261)</u>	<u>(3,483)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(2,361)	(3,583)
Shareholders' funds		<u>(2,261)</u>	<u>(3,483)</u>

- For the year ending 30 September 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 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 14 June 2015

And signed on their behalf by:

Mr Andrew Gerald Carne, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents the total invoice value, excluding Value Added Tax, of services provided during the year. Income is recognised in the profit and loss account in the period in which the services relate to.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% straight line

Computer equipment - 25% straight line

Other accounting policies**Leasing**

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

Deferred taxation

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Basis of preparation - going concern

As disclosed in the Directors report contained in the full financial statements, the company ceased to trade on 31 March 2015, and the director is currently assessing the operational future of the business.

The Director concludes that whilst the company has discharged its liabilities and realised its assets during the year there is a material uncertainty as to whether the company will continue to trade in the future.

2 Intangible fixed assets

Cost

At 1 October 2013	7,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2014	<u>7,500</u>

Amortisation

At 1 October 2013	7,500
Charge for the year	-
On disposals	-
At 30 September 2014	<u>7,500</u>

Net book values

At 30 September 2014	<u>0</u>
At 30 September 2013	<u>0</u>

3 Tangible fixed assets

£

Cost

At 1 October 2013	15,462
Additions	200
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2014	<u>15,662</u>

Depreciation

At 1 October 2013	11,623
Charge for the year	1,701
On disposals	-
At 30 September 2014	<u>13,324</u>

Net book values

At 30 September 2014	<u>2,338</u>
At 30 September 2013	<u>3,839</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
100 Ordinary shares of £1 each	100	100

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