

**CM SMITH CONSULTANTS LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2016**

3NT (Desborough) Ltd

22 Elizabeth Road
Kettering
Northants
NN16 0PD

CM Smith Consultants Ltd
Accountant's Report
For The Year Ended 28 February 2016

In accordance with the engagement letter dated 21 November 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Financial Accountants and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at year ended 28 February 2016 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Laurence Denton

01/11/2016

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CM Smith Consultants Ltd
Company No. 07970144
Abbreviated Balance Sheet 28 February 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		-		118
			-		118
CURRENT ASSETS					
Debtors		43		494	
Cash at bank and in hand		-		25	
		43		519	
Creditors: Amounts Falling Due Within One Year	3	(197)		(499)	
NET CURRENT ASSETS (LIABILITIES)			(154)		20
TOTAL ASSETS LESS CURRENT LIABILITIES			(154)		138
PROVISIONS FOR LIABILITIES					
Deferred Taxation			-		(24)
NET ASSETS			(154)		114
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and Loss Account			(254)		14
SHAREHOLDERS' FUNDS			(154)		114

CM Smith Consultants Ltd
Company No. 07970144
Abbreviated Balance Sheet (continued) 28 February 2016

For the year ending 28 February 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Carl Smith

01/11/2016

CM Smith Consultants Ltd
Notes to the Abbreviated Accounts
For The Year Ended 28 February 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

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

1.2. Turnover

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

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Straight Line
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1.4. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2. Tangible Assets

	Total
Cost	£
As at 1 March 2015	475
Disposals	(475)
As at 28 February 2016	-
Depreciation	
As at 1 March 2015	357
Provided during the period	118
Disposals	(475)
As at 28 February 2016	-
Net Book Value	
As at 28 February 2016	-
As at 1 March 2015	118

CM Smith Consultants Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 28 February 2016

3. Creditors: Amounts Falling Due Within One Year

	2016	2015
	£	£
Corporation tax	-	278
Accruals and deferred income	163	221
Director's loan account	34	-
	<u>197</u>	<u>499</u>

4. Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1,000	100	100	100

5. Transactions With and Loans to Directors

Included within Debtors are the following loans to directors:

	As at 1 March 2015	Amounts advanced	Amounts repaid	As at 28 February 2016
	£	£	£	£
Mr Carl Smith	493	-	493	-

The above loan is unsecured, interest free and repayable on demand.

Dividends paid to directors

	2016	2015
	£	£
Mr Carl Smith	-	1300

6. Ultimate Controlling Party

The company's ultimate controlling party is Mr Carl Smith by virtue of his ownership of 100% of the issued share capital in 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.