

**Registered Number 08109690**

**FRESH TOILET COMPANY LTD**

**Abbreviated Accounts**

**30 September 2014**

## Abbreviated Balance Sheet as at 30 September 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	66,720	49,629
		<u>66,720</u>	<u>49,629</u>
<b>Current assets</b>			
Debtors		6,784	6,404
Cash at bank and in hand		46,713	21,764
		<u>53,497</u>	<u>28,168</u>
<b>Creditors: amounts falling due within one year</b>		<u>(78,395)</u>	<u>(51,571)</u>
<b>Net current assets (liabilities)</b>		<u>(24,898)</u>	<u>(23,403)</u>
<b>Total assets less current liabilities</b>		<u>41,822</u>	<u>26,226</u>
<b>Total net assets (liabilities)</b>		<u>41,822</u>	<u>26,226</u>
<b>Capital and reserves</b>			
Called up share capital	3	10	10
Profit and loss account		41,812	26,216
<b>Shareholders' funds</b>		<u>41,822</u>	<u>26,226</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 29 June 2015

And signed on their behalf by:

**P Tanner, 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 amounts receivable for goods and services provided during the year in the normal course of business, net of trade discounts, VAT and other sales and related costs.

**Tangible assets depreciation policy**

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of the asset as follows:

Fixtures & fittings – 15% straight line  
 Computer equipment – 33% straight line  
 Plant & Equipment – 15% straight line  
 Motor vehicles – 20% straight line

**Other accounting policies****Deferred tax**

Deferred tax is recognised in respect of all 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 recognized 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.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 October 2013	54,825
Additions	27,016
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2014	<u>81,841</u>

**Depreciation**

At 1 October 2013	5,196
Charge for the year	9,925
On disposals	-
At 30 September 2014	<u>15,121</u>

**Net book values**

At 30 September 2014	<u>66,720</u>
At 30 September 2013	<u>49,629</u>

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
10 Ordinary shares of £1 each	10	10

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