

COMPANY REGISTRATION NUMBER 08488573

**COST MANAGEMENT LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**30 April 2016**

**COST MANAGEMENT LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 April 2016**

	Note	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors		2,158	1,621
Cash at bank and in hand		9,990	7,899
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		12,148	9,520
<b>CREDITORS: Amounts falling due within one year</b>		12,146	8,328
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<b>NET CURRENT ASSETS</b>			2
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2
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<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	2	1	1
Profit and loss account		1	1,191
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<b>SHAREHOLDERS' FUNDS</b>			2
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For the year ended 30 April 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 members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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 special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 6 January 2017 .

Mr M Sansbury Director

Company Registration Number: 08488573

**COST MANAGEMENT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2016**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**2. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	2016		2015	
	No.	£	No.	£
Ordinary shares of £ 1 each	1	1	1	1
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**COST MANAGEMENT LIMITED**  
**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE**  
**PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF**  
**COST MANAGEMENT LIMITED**  
**YEAR ENDED 30 APRIL 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 COST MANAGEMENT LIMITED for the year ended 30 April 2016 which comprise 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the director of COST MANAGEMENT LIMITED in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of COST MANAGEMENT LIMITED and state those matters that we have agreed to state to him in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than COST MANAGEMENT LIMITED and its director for our work or for this report.

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

1ST CONTACT ACCOUNTING PART OF SABLE GROUP Chartered Accountants  
Lower Ground Level Castlewood House 77/91 New Oxford St London WC1A 1DG  
6 January 2017

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.