Registered Number 09366588

SMART SPARKS LTD

Micro-entity Accounts

31 December 2016

SMART SPARKS LTD **Registered Number 09366588**

Micro-entity Balance Sheet as at 31 December 2016

	Notes	*2016*	*2015*
		£	£
Fixed Assets		6,709	7,875
Current Assets		23,998	23,617
Prepayments and accrued income		412	696
Creditors: amounts falling due within one year		(28,889)	(28,282)
Net current assets (liabilities)		(4,479)	(3,969)
Total assets less current liabilities		2,230	3,906
Total net assets (liabilities)		2,230	3,906
Capital and reserves		2,230	3,906

- For the year ending 31 December 2016 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 September 2017

And signed on their behalf by:
J M Roberts, Director

Notes to the Micro-entity Accounts for the period ended 31 December 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
The financial statements have been prepared under the historical cost convention and are in accordance with the Financial Reporting Standard 105 - the Financial Reporting Standard applicable to the Micro-entities Regime.

The financial statements for the year ended 31st December 2015 were prepared under the financial reporting framework in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP). The transition to FRS 105 has resulted in an increase to the 2016 brought forward reserves of £1,575 following the exclusion of the deferred tax provision.