

Registered number
09505818

The Pensions Adviser Limited

Abbreviated Accounts

31 March 2016

The Pensions Adviser Limited**Registered number:** 09505818**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016
		£
Fixed assets		
Tangible assets	2	3,551
Current assets		
Debtors		2,959
Cash at bank and in hand		1,118
		<u>4,077</u>
Creditors: amounts falling due within one year		(7,488)
Net current liabilities		<u>(3,411)</u>
Net assets		<u>140</u>
Capital and reserves		
Called up share capital	3	100
Profit and loss account		40
Shareholders' funds		<u>140</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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 provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

S Stokes

Director

Approved by the board on 15 September 2016

The Pensions Adviser Limited
Notes to the Abbreviated Accounts
for the period ended 31 March 2016

1 Accounting policies

Basis of preparation

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

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% reducing balance
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Deferred taxation

Full provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability is unlikely to crystallise.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

2 Tangible fixed assets

£

Cost

Additions	4,735
At 31 March 2016	<u>4,735</u>

Depreciation

Charge for the period	1,184
At 31 March 2016	<u>1,184</u>

Net book value

At 31 March 2016

3,551

3 Share capital	Nominal value	2016 Number	2016 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	100	<u>100</u>
	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	<u>100</u>

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