

# Alan Cairns Associates Limited

Unaudited Abbreviated Accounts

for the Period from 1 July 2015 to 31 December 2016

C V Ross & Co Limited  
Accountants and Tax Consultants  
Unit 1, Office 1  
Tower Lane Business Park  
Tower Lane  
Warmley  
Bristol  
BS30 8XT

**Alan Cairns Associates Limited**  
**(Registration number: 04040846)**  
**Abbreviated Balance Sheet at 31 December 2016**

	Note	31 December 2016 £	30 June 2015 £
<b>Fixed assets</b>			
Intangible fixed assets		-	4,887
Tangible fixed assets		849	1,053
		<u>849</u>	<u>5,940</u>
<b>Current assets</b>			
Debtors		19,071	32,152
Cash at bank and in hand		266,813	175,203
		285,884	207,355
Creditors: Amounts falling due within one year		(170,719)	(142,450)
Net current assets		<u>115,165</u>	<u>64,905</u>
Net assets		<u>116,014</u>	<u>70,845</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		115,914	70,745
Shareholders' funds		<u>116,014</u>	<u>70,845</u>

The notes on pages 3 to 4 form an integral part of these financial statements.

**Alan Cairns Associates Limited**  
**(Registration number: 04040846)**  
**Abbreviated Balance Sheet at 31 December 2016**  
**..... continued**

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 director acknowledges his 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 director on 28 September 2017

.....  
Mr A Cairns  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
Page 2

**Alan Cairns Associates Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 July 2015 to 31 December**  
**2016**  
**..... continued**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	10% straight line

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% reducing balance

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Alan Cairns Associates Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 July 2015 to 31 December**  
**2016**  
..... continued

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2015	117,333	3,429	120,762
Additions	<u>-</u>	<u>308</u>	<u>308</u>
At 31 December 2016	<u>117,333</u>	<u>3,737</u>	<u>121,070</u>
<b>Depreciation</b>			
At 1 July 2015	112,446	2,376	114,822
Charge for the period	<u>4,887</u>	<u>512</u>	<u>5,399</u>
At 31 December 2016	<u>117,333</u>	<u>2,888</u>	<u>120,221</u>
<b>Net book value</b>			
At 31 December 2016	<u>-</u>	<u>849</u>	<u>849</u>
At 30 June 2015	<u>4,887</u>	<u>1,053</u>	<u>5,940</u>

Page 4

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.