

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2015
for
A Certain Ratio Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

A Certain Ratio Ltd
Company Information
for the Year Ended 31 August 2015

DIRECTORS:

A S Moore
Mrs K A Moore

REGISTERED OFFICE:

8 -10 Bolton Street
Ramsbottom
Bury
Lancashire
BL0 9HX

REGISTERED NUMBER:

06994716 (England and Wales)

ACCOUNTANTS:

Cowgill, Holloway & Co
8 -10 Bolton Street
Ramsbottom
Bury
Lancashire
BL0 9HX

Abbreviated Balance Sheet
31 August 2015

	Notes	31.8.15 £	£	31.8.14 £	£
FIXED ASSETS					
Tangible assets	2		2,117		1,093
CURRENT ASSETS					
Debtors		10,608		23,006	
Cash at bank		<u>1,029</u>		<u>11,709</u>	
		11,637		34,715	
CREDITORS					
Amounts falling due within one year		<u>12,450</u>		<u>16,499</u>	
NET CURRENT (LIABILITIES)/ASSETS			(813)		18,216
TOTAL ASSETS LESS CURRENT LIABILITIES			1,304		19,309
PROVISIONS FOR LIABILITIES			<u>423</u>		<u>219</u>
NET ASSETS			<u>881</u>		<u>19,090</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>781</u>		<u>18,990</u>
SHAREHOLDERS' FUNDS			<u>881</u>		<u>19,090</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 31 May 2016 and were signed on its behalf by:

A S Moore - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2015

1. ACCOUNTING POLICIES

Accounting convention

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).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences which have originated but not reversed at the balance sheet date.

Timing differences are differences between taxable profits and the results as stated in the financial statements which arise from

the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued asset and the resulting gain or loss has been recognised in the financial statements. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged tax only if and when the replacement assets are sold.

Deferred tax is measured at the average tax rates which are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws which have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non - discounted basis.

Operating leases

Rentals paid under operating leases are written off to the Profit and Loss Account when incurred.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2014	2,623
Additions	<u>1,666</u>
At 31 August 2015	<u>4,289</u>
DEPRECIATION	
At 1 September 2014	1,530
Charge for year	<u>642</u>
At 31 August 2015	<u>2,172</u>
NET BOOK VALUE	
At 31 August 2015	<u>2,117</u>
At 31 August 2014	<u>1,093</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.15 £	31.8.14 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2015

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included in Creditors is an amount due to the directors of £1,473 (2014: £873). This loan is unsecured, free of interest and has no fixed terms of repayment.

5. **RELATED PARTY DISCLOSURES**

During the year the company paid rent to Mr A S Moore and Mrs K A Moore of £6,000 (2014: £6,000) on commercial terms.

Included in Debtors is a loan with Gilland Services Limited of which Mr A S Moore is a director.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
A Certain Ratio Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A Certain Ratio Ltd for the year ended 31 August 2015 which comprise the Profit and Loss Account, 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/membershandbook.

This report is made solely to the Board of Directors of A Certain Ratio Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A Certain Ratio Ltd and state those matters that we have agreed to state to the Board of Directors of A Certain Ratio Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A Certain Ratio Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A Certain Ratio Ltd. You consider that A Certain Ratio Ltd 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 financial statements of A Certain Ratio Ltd. 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 financial statements.

Cowgill, Holloway & Co
8 -10 Bolton Street
Ramsbottom
Bury
Lancashire
BL0 9HX

31 May 2016

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.