REGISTERED NUMBER: 06994716 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 31 August 2016

for

A Certain Ratio Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2016

Company Information
for the Year Ended 31 August 2016

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 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		1,628		2,117
CURRENT ASSETS					
Debtors		7,634		10,608	
Cash at bank		-		1,029	
		7,634		11,637	
CREDITORS					
Amounts falling due within one year		8,731		12,450	
NET CURRENT LIABILITIES			(1,097)		(813)
TOTAL ASSETS LESS CURRENT LIABILITIES			531		1,304
PROVISIONS FOR LIABILITIES			326		423
NET ASSETS			205		881
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			105		781
SHAREHOLDERS' FUNDS			205		881

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 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 2017 and were signed on its behalf by:

A S Moore - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2016

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The financial statements have been prepared on the assumption that the company is a going concern.The company is supported by loan from a related company.The directors know of no reasons why this support should not be relied upon.For this reason the going concern basis is believed to be appropriate and the financial statements do not contain any adjustments that might be necessary if this support were withdrawn.

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 2015 and 31 August 2016	4,289
DEPRECIATION	
At 1 September 2015	2,172
Charge for year	489
At 31 August 2016	2,661
NET BOOK VALUE	
At 31 August 2016	1,628
At 31 August 2015	2,117

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
100	Ordinary	£1	100	100

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2016 and 31 August 2015:

	31.8.16 £	31.8.15 £
A S Moore		
Balance outstanding at start of year	(1,178)	(698)
Amounts advanced	12,146	18,739
Amounts repaid	(9,119)	(19,219)
Balance outstanding at end of year	1,849	(1,178)
Mrs K A Moore		
Balance outstanding at start of year	(295)	(175)
Amounts advanced	3,036	4,685
Amounts repaid	(2,280)	(4,805)
Balance outstanding at end of year	461	(295)

Included in Creditors is an amount due to the directors of £Nil (2015: £1,473).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 (2015: £6,000) on commercial terms.

Included in Creditors is a loan with Gilland Services Limited of which Mr A S Moore is a director.The balance at the year end
is £4,655 (2015: Debtor £1,579).This loan is unsecured, free of interest and is repayable on demand.

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 2016 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 within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

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 ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Certain Ratio Ltd 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 2017