Registration number 08751724

Johannes Waltz Limited

Abbreviated accounts

for the period ended 31 October 2014

Johannes Waltz Limited

Abbreviated balance sheet
as at 31 October 2014

	Notes	31/10/14 £	£
Fixed assets			
Intangible assets	2		8,720
Current assets			
Debtors		34,991	
Cash at bank and in hand		33,823	
		68,814	
Creditors: amounts falling due within one year		(29,547)	
Net current assets			39,267
Total assets less current liabilities			47,987
Net assets			47,987
Capital and reserves			
Called up share capital	3		1
Profit and loss account			47,986
Shareholders' funds			47,987

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Abbreviated balance sheet (continued)

Director's statements required by Sections 475(2) and (3) for the period ended 31 October 2014

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 31 October 2014 ; and

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 31 MARCH 2015
and signed on its behalf by

Johannes Waltz
Director

Registration number 08751724

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

Notes to the abbreviated financial statements
for the period ended 31 October 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 5 years.

1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.5. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

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2. Fixed assets

	Intangible assets £	Total £
Cost		
Additions	10,900	10,900
At 31 October 2014	10,900	10,900
Provision for diminution in value		
Charge for period	2,180	2,180
At 31 October 2014	2,180	2,180
Net book value		
At 31 October 2014	8,720	8,720

3. Share capital

	31/10/14 £
Authorised	
1 Ordinary shares of £1 each	1
Allotted, called up and fully paid	
1 Ordinary shares of £1 each	1
Equity Shares	
1 Ordinary shares of £1 each	1