Registered Number: 03088284

England and Wales

Accounting Plus Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 October 2015

Accounting Plus Limited
Contents Page
For the year ended 31 October 2015

Balance Sheet	1
Notes to the Abbreviated Financial Statements	2 to 3

Accounting Plus Limited
Abbreviated Balance Sheet
As at 31 October 2015

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	2,508	2,182
		2,508	**2,182**
Current assets			
Debtors		8,412	31,046
Cash at bank and in hand		39,890	12,661
		48,302	**43,707**
Creditors: amounts falling due within one year		(17,857)	(11,114)
Net current assets		**30,445**	**32,593**
Total assets less current liabilities		**32,953**	**34,775**
Net assets		**32,953**	**34,775**
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		32,951	34,773
Shareholders funds		**32,953**	**34,775**

For the year ended 31 October 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) 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.

Signed on behalf of the board of directors

Mr Jeremy John Richard Charlton Director

Date approved by the board: 30 July 2016

Accounting Plus Limited
Notes to the Abbreviated Financial Statements
For the year ended 31 October 2015

1 Accounting Policies

Basis of accounting

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations.Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.Deferred tax assets are only recognised if it is more likely than not that they will be recovered either against future taxable profits or against the reversal of other deferred tax liabilities.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant & machinery	20% & 10% Straight line

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	**£**
At 01 November 2014	7,131
Additions	1,349
At 31 October 2015	**8,480**
Depreciation	
At 01 November 2014	4,949
Charge for year	1,023
At 31 October 2015	**5,972**
Net book values	
At 31 October 2015	**2,508**
At 31 October 2014	**2,182**

3 Share capital

Allotted called up and fully paid	**2015**	**2014**
	£	**£**
200 Ordinary shares of £0.01 each	2	2
	2	**2**

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