

Abbreviated Unaudited Accounts

for the Year Ended 30 April 2016

for

Andrea McKay & Associates Limited

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for the Year Ended 30 April 2016

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**DIRECTOR:** Mrs A McKay

**SECRETARY:** Miss J English

**REGISTERED OFFICE:** 7 Springfield Street  
Warrington  
Cheshire  
WA1 1BR

**REGISTERED NUMBER:** 05772428 (England and Wales)

**ACCOUNTANTS:** Emmerson Accountancy Ltd  
Atlantic Business Centre  
Atlantic Street  
Altrincham  
Cheshire  
WA14 5NQ

Abbreviated Balance Sheet  
30 April 2016

	Notes	30.4.16 £	£	30.4.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		29,000		31,900
Tangible assets	3		<u>1,723</u>		<u>2,094</u>
			30,723		33,994
<b>CURRENT ASSETS</b>					
Debtors		2,266		1,163	
Cash at bank and in hand		<u>1,867</u>		<u>3,334</u>	
		4,133		4,497	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>34,747</u>		<u>35,732</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(30,614)</u>		<u>(31,235)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>109</u>		<u>2,759</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		1
Profit and loss account			<u>9</u>		<u>2,758</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>109</u>		<u>2,759</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 director on 14 December 2016 and were signed by:

Mrs A McKay - Director

Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2016

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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

**Deferred tax**

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

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2015	
and 30 April 2016	<u>58,000</u>
<b>AMORTISATION</b>	
At 1 May 2015	26,100
Amortisation for year	<u>2,900</u>
At 30 April 2016	<u>29,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2016	<u>29,000</u>
At 30 April 2015	<u>31,900</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 April 2016

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2015	
and 30 April 2016	<u>6,532</u>
<b>DEPRECIATION</b>	
At 1 May 2015	4,438
Charge for year	<u>371</u>
At 30 April 2016	<u>4,809</u>
<b>NET BOOK VALUE</b>	
At 30 April 2016	<u>1,723</u>
At 30 April 2015	<u>2,094</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.16 £	30.4.15 £
100	Ordinary	£1	100	1
(30.4.15 - 1 )			<u>          </u>	<u>          </u>

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.