

**REGISTERED NUMBER: 02591343 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014  
FOR  
S.M. MURPHY ASSOCIATES LIMITED**

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For The Year Ended 30 SEPTEMBER 2014**

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**S.M. MURPHY ASSOCIATES LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 30 SEPTEMBER 2014**

**DIRECTOR:** S M Murphy

**SECRETARY:** G Jones

**REGISTERED OFFICE:** 17 Oat Street  
Evesham  
Worcestershire  
WR11 4PJ

**REGISTERED NUMBER:** 02591343 (England and Wales)

**ACCOUNTANTS:** Allchurch Bailey Limited  
Chartered Accountants and Statutory Auditor  
Almswood House  
93 High Street  
Evesham  
Worcestershire  
WR11 4DU

**ABBREVIATED BALANCE SHEET  
30 SEPTEMBER 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		54,920		-
Tangible assets	3		<u>27,654</u>		<u>15,637</u>
			82,574		15,637
<b>CURRENT ASSETS</b>					
Stocks		16,459		10,058	
Debtors		42,846		32,545	
Cash at bank and in hand		<u>467,375</u>		<u>500,454</u>	
		526,680		543,057	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>68,914</u>		<u>61,492</u>	
<b>NET CURRENT ASSETS</b>			<u>457,766</u>		<u>481,565</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			540,340		497,202
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,227</u>		<u>1,329</u>
<b>NET ASSETS</b>			<u>536,113</u>		<u>495,873</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1,000		1,000
Profit and loss account			<u>535,113</u>		<u>494,873</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>536,113</u>		<u>495,873</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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)

**ABBREVIATED BALANCE SHEET - continued**  
**30 SEPTEMBER 2014**

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 18 May 2015 and were signed by:

S M Murphy - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For The Year Ended 30 SEPTEMBER 2014**

**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 April 2008).

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

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

Short leasehold	- Over the remaining lease term
Fixtures and fittings	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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 October 2013	18,126
Additions	68,650
At 30 September 2014	<u>86,776</u>
<b>AMORTISATION</b>	
At 1 October 2013	18,126
Amortisation for year	13,730
At 30 September 2014	<u>31,856</u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u>54,920</u>
At 30 September 2013	<u>-</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
For The Year Ended 30 SEPTEMBER 2014

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 October 2013	272,474
Additions	19,931
At 30 September 2014	<u>292,405</u>
<b>DEPRECIATION</b>	
At 1 October 2013	256,837
Charge for year	7,914
At 30 September 2014	<u>264,751</u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u>27,654</u>
At 30 September 2013	<u>15,637</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</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.