

Registered Number: 02899148

England and Wales

Mercer Tax and Management Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 March 2014

Mercer Tax and Management Limited
Contents Page
For the year ended 31 March 2014

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

Mercer Tax and Management Limited
Abbreviated Balance Sheet
As at 31 March 2014

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	4,111	4,177
		4,111	4,177
Current assets			
Debtors		-	6,610
Cash at bank and in hand		21,658	832
		21,658	7,442
Creditors: amounts falling due within one year		(25,372)	(11,558)
Net current liabilities		(3,714)	(4,116)
Total assets less current liabilities		397	61
Net assets		397	61
Capital and reserves			
Called up share capital	3	9	9
Profit and loss account		388	52
Shareholders funds		397	61

For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors 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 directors acknowledge their 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

C Mercer Director

Date approved by the board: 01 December 2014

Mercer Tax and Management Limited
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2014

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.

Website Cost

Planning and operating costs for the company's website are charged to the profit and loss account as incurred.

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:

Computer Equipment	25% Reducing balance
--------------------	----------------------

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 April 2013	19,797
At 31 March 2014	19,797
Depreciation	
At 01 April 2013	15,620
Charge for year	66
At 31 March 2014	15,686
Net book values	
At 31 March 2014	4,111
At 31 March 2013	4,177

Mercer Tax and Management Limited
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2014

3 Share capital

Authorised

1,000 Class A shares of £1.00 each

Allotted called up and fully paid

9 Class A shares of £1.00 each

2014

£

9

9

2013

£

9

9

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.