

Registered Number 03488986

MERROW SALES UK LTD

Micro-entity Accounts

31 January 2018

Micro-entity Balance Sheet as at 31 January 2018

	<i>Notes</i>	<i>2018</i>	<i>2017</i>
		£	£
Fixed assets			
Tangible assets	1	50	85
		<u>50</u>	<u>85</u>
Current assets			
Stocks		21,000	21,000
Debtors		5,465	15,094
		<u>26,465</u>	<u>36,094</u>
Creditors: amounts falling due within one year		(29,057)	(36,033)
Net current assets (liabilities)		<u>(2,592)</u>	<u>61</u>
Total assets less current liabilities		<u>(2,542)</u>	<u>146</u>
Total net assets (liabilities)		<u>(2,542)</u>	<u>146</u>
Capital and reserves			
Called up share capital	2	2	2
Profit and loss account		(2,544)	144
Shareholders' funds		<u>(2,542)</u>	<u>146</u>

- For the year ending 31 January 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 5 June 2018

And signed on their behalf by:

L D Knight, Director

Notes to the Micro-entity Accounts for the period ended 31 January 2018**1 Tangible fixed assets**

	£
Cost	
At 1 February 2017	14,151
Additions	-
Disposals	(11,025)
Revaluations	-
Transfers	-
At 31 January 2018	<u>3,126</u>
Depreciation	
At 1 February 2017	14,066
Charge for the year	-
On disposals	(10,990)
At 31 January 2018	<u>3,076</u>
Net book values	
At 31 January 2018	<u>50</u>
At 31 January 2017	<u>85</u>

2 Called Up Share Capital

Allotted, called up and fully paid:

	2018	2017
	£	£
2 Ordinary shares of £1 each	2	2

3 Accounting Policies**Basis of measurement and preparation of accounts**

Accounting Policies

Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and Include the results of the Company's operations which are described in the Director's Report and all of which are continuing.

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small Company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the Company, net of

Value Added Tax and trade discounts.

Tangible/Intangible Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation.

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 bases:

Motor Vehicles 20% Straight Line Basis

Plant and Equipment 10% Straight Line Basis

Stocks

Stocks are valued at the lower cost and net realisable value after making due allowances for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred Taxation

No provision is necessary

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