

Registered number
04411178

P C K Accounting Ltd
Abbreviated Accounts
for the year ended 31 March 2013

P C K Accounting Ltd**Registered number:** 04411178**Abbreviated Balance Sheet
as at 31 March 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	3	3,020	3,120
Current assets			
Debtors		52,990	43,271
Cash at bank and in hand		39,682	43,812
		<u>92,672</u>	<u>87,083</u>
Creditors: amounts falling due within one year		(43,331)	(38,426)
Net current assets		<u>49,341</u>	<u>48,657</u>
Net assets		<u><u>52,361</u></u>	<u><u>51,777</u></u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		52,261	51,677
Shareholders' funds		<u><u>52,361</u></u>	<u><u>51,777</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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 provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

P C Karageorghis, FCA

Director

Approved by the board on 16 May 2013

P C K Accounting Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of work carried out in respect of services provided to clients.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture & equipment	25% on reducing balance
Goodwill	20% on straight line basis

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

£

Cost

At 1 April 2012	80,000
At 31 March 2013	<u>80,000</u>

Amortisation

At 1 April 2012	80,000
At 31 March 2013	<u>80,000</u>

Net book value

At 31 March 2013	<u>-</u>
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3 Tangible fixed assets

£

Cost

At 1 April 2012	17,394
Additions	904
At 31 March 2013	<u>18,298</u>

Depreciation

At 1 April 2012	14,274
Charge for the year	1,004
At 31 March 2013	<u>15,278</u>

Net book value

At 31 March 2013	<u>3,020</u>
At 31 March 2012	<u>3,120</u>

4 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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