

Registered number

04411178

**P C K Accounting Ltd**

**Abbreviated Accounts**

**for the year ended 31 March 2016**

**P C K Accounting Ltd****Registered number:** 04411178**Abbreviated Balance Sheet****as at 31 March 2016**

	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	3,680	3,366
<b>Current assets</b>			
Debtors		44,847	41,958
Cash at bank and in hand		42,579	44,999
		<u>87,426</u>	<u>86,957</u>
<b>Creditors: amounts falling due within one year</b>		<u>(47,725)</u>	<u>(22,459)</u>
<b>Net current assets</b>		39,701	64,498
<b>Total assets less current liabilities</b>		<u>43,381</u>	<u>67,864</u>
<b>Provisions for liabilities</b>		(736)	-
<b>Net assets</b>		<u>42,645</u>	<u>67,864</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		42,545	67,764
<b>Shareholders' funds</b>		<u>42,645</u>	<u>67,864</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.

The 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.

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P C Karageorghis, FCA

Director

Approved by the board on 23 June 2016



**P C K Accounting Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2016**

**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 January 2015).

***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 2015	80,000
At 31 March 2016	<u>80,000</u>

**Amortisation**

At 1 April 2015	80,000
At 31 March 2016	<u>80,000</u>

**Net book value**

At 31 March 2016	<u>-</u>
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**3 Tangible fixed assets** £

**Cost**

At 1 April 2015	19,194
Additions	2,016
Disposals	<u>(1,294)</u>
At 31 March 2016	<u>19,916</u>

**Depreciation**

At 1 April 2015	15,828
Charge for the year	1,226
On disposals	(818)
At 31 March 2016	<u>16,236</u>

**Net book value**

At 31 March 2016	<u>3,680</u>
At 31 March 2015	<u>3,366</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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