

Registered number

04411178

P C K Accounting Ltd

Abbreviated Accounts

for the year ended 31 March 2015

P C K Accounting Ltd**Registered number:** 04411178**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	3	3,366	2,842
Current assets			
Debtors		41,958	48,056
Cash at bank and in hand		44,999	27,635
		<u>86,957</u>	<u>75,691</u>
Creditors: amounts falling due within one year		<u>(22,459)</u>	<u>(17,613)</u>
Net current assets		64,498	58,078
Net assets		<u>67,864</u>	<u>60,920</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		67,764	60,820
Shareholders' funds		<u>67,864</u>	<u>60,920</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.

P C Karageorghis, FCA

Director

Approved by the board on 20 July 2015

P C K Accounting Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2015

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 2014	80,000
At 31 March 2015	<u>80,000</u>

Amortisation

At 1 April 2014	80,000
At 31 March 2015	<u>80,000</u>

Net book value

At 31 March 2015	<u>-</u>
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3 Tangible fixed assets **£**

Cost

At 1 April 2014	18,388
Additions	1,985
Disposals	<u>(1,179)</u>

At 31 March 2015	<u>19,194</u>
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Depreciation

At 1 April 2014	15,546
Charge for the year	1,120
On disposals	<u>(838)</u>
At 31 March 2015	<u>15,828</u>

Net book value

At 31 March 2015	<u>3,366</u>
At 31 March 2014	<u>2,842</u>

4 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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