

Company Registration No 04422215 (England and Wales)

**MR SCRATCHINGS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2013**

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# MR SCRATCHINGS LIMITED

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# MR SCRATCHINGS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2013

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Intangible assets	2	1,446		1,687	
Tangible assets	2	43,227		39,827	
			44,673		41,514
<b>Current assets</b>					
Stocks		56,080		54,583	
Debtors		70,514		84,508	
Cash at bank and in hand		14,457		22,640	
		141,051		161,731	
<b>Creditors amounts falling due within one year</b>		(154,804)		(131,621)	
<b>Net current (liabilities)/assets</b>			(13,753)		30,110
<b>Total assets less current liabilities</b>			30,920		71,624
<b>Provisions for liabilities</b>			(2,786)		(6,382)
			28,134		65,242
<b>Capital and reserves</b>					
Called up share capital	3	350		350	
Profit and loss account		27,784		64,892	
<b>Shareholders' funds</b>			28,134		65,242

For the financial year ended 30 April 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

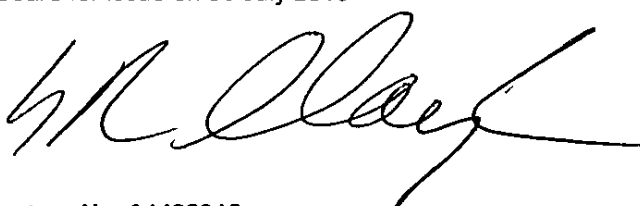
### Directors' responsibilities

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 30 July 2013

G R Clayton  
Director



Company Registration No 04422215

# MR SCRATCHINGS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 30 APRIL 2013**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **1.2 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### **1.3 Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life

#### **1.4 Trademark**

Trademarks are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Plant and machinery	15% Reducing balance
Computer equipment	33% Reducing balance
Motor vehicles	25% Reducing balance

#### **1.6 Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

#### **1.7 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted

# MR SCRATCHINGS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2013

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 May 2012	28,910	110,825	139,735
Additions	-	19,800	19,800
Disposals	-	(13,400)	(13,400)
At 30 April 2013	28,910	117,225	146,135
<b>Depreciation</b>			
At 1 May 2012	27,223	70,998	98,221
On disposals	-	(10,681)	(10,681)
Charge for the year	241	13,681	13,922
At 30 April 2013	27,464	73,998	101,462
<b>Net book value</b>			
At 30 April 2013	1,446	43,227	44,673
At 30 April 2012	1,687	39,827	41,514

### 3 Share capital

	2013 £	2012 £
<b>Allotted, called up and fully paid</b>		
350 Ordinary shares of £1 each	350	350