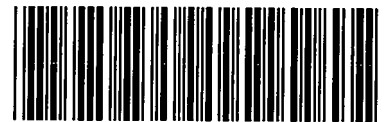


Company Registration No. 04422215 (England and Wales)

MR SCRATCHINGS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

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MR SCRATCHINGS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Intangible assets	2	1,205		1,446	
Tangible assets	2	47,067		43,227	
			48,272		44,673
Current assets					
Stocks		79,184		56,080	
Debtors		56,915		70,514	
Cash at bank and in hand		28,576		14,457	
		164,675		141,051	
Creditors: amounts falling due within one year		(157,365)		(154,804)	
Net current assets/(liabilities)			7,310		(13,753)
Total assets less current liabilities			55,582		30,920
Provisions for liabilities			(6,334)		(2,786)
			49,248		28,134
Capital and reserves					
Called up share capital	3	350		350	
Profit and loss account		48,898		27,784	
Shareholders' funds			49,248		28,134

For the financial year ended 30 April 2014 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 22 July 2014

G R Clayton
Director



Company Registration No. 04422215

MR SCRATCHINGS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2014

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 2014

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2013	28,910	117,225	146,135
Additions	-	17,799	17,799
Disposals	-	(8,000)	(8,000)
At 30 April 2014	28,910	127,024	155,934
Depreciation			
At 1 May 2013	27,464	73,998	101,462
On disposals	-	(6,982)	(6,982)
Charge for the year	241	12,941	13,182
At 30 April 2014	27,705	79,957	107,662
Net book value			
At 30 April 2014	1,205	47,067	48,272
At 30 April 2013	1,446	43,227	44,673

3 Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
350 Ordinary shares of £1 each	350	350