

Registered Number 04877859

TIDY BOOKS EUROPE LIMITED

Abbreviated Accounts

31 August 2014

Abbreviated Balance Sheet as at 31 August 2014

| | Notes | 2014 £ | 2013 £ |
|--|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 2 | 2,616 | 1,184 |
| | | <u>2,616</u> | <u>1,184</u> |
| Current assets | | | |
| Stocks | | 94,865 | 27,583 |
| Debtors | | 89,623 | 93,703 |
| Cash at bank and in hand | | 62,245 | 29,065 |
| | | <u>246,733</u> | <u>150,351</u> |
| Creditors: amounts falling due within one year | 3 | (79,726) | (71,800) |
| Net current assets (liabilities) | | <u>167,007</u> | <u>78,551</u> |
| Total assets less current liabilities | | <u>169,623</u> | <u>79,735</u> |
| Creditors: amounts falling due after more than one year | 3 | (10,748) | (26,905) |
| Total net assets (liabilities) | | <u>158,875</u> | <u>52,830</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 116 | 100 |
| Share premium account | | 105,644 | 0 |
| Profit and loss account | | 53,115 | 52,730 |
| Shareholders' funds | | <u>158,875</u> | <u>52,830</u> |

- For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14 May 2015

And signed on their behalf by:

Ms G Grandidier, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Other accounting policies**Fixed assets**

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Tangible fixed assets

£

Cost

| | |
|---------------------|--------|
| At 1 September 2013 | 18,081 |
| Additions | 2,005 |

| | |
|------------------------|---------------|
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 August 2014 | <u>20,086</u> |
| Depreciation | |
| At 1 September 2013 | 16,897 |
| Charge for the year | 573 |
| On disposals | - |
| At 31 August 2014 | <u>17,470</u> |
| Net book values | |
| At 31 August 2014 | <u>2,616</u> |
| At 31 August 2013 | <u>1,184</u> |

3 Creditors

| | <i>2014</i> | <i>2013</i> |
|---------------|-------------|-------------|
| | <i>£</i> | <i>£</i> |
| Secured Debts | 18,977 | 25,616 |

4 Called Up Share Capital

Allotted, called up and fully paid:

| | <i>2014</i> | <i>2013</i> |
|--|-------------|-------------|
| | <i>£</i> | <i>£</i> |
| 88,331 A Ordinary shares of £0.00125 each (0 shares for 2013) | 110 | 0 |
| 0 A Ordinary shares of £1 each (100 shares for 2013) | 0 | 100 |
| 4,761 B Investment shares of £0.00125 each (0 shares for 2013) | 6 | 0 |

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