

**Registered Number: 05008996**

**England and Wales**

**Christian & Co Ltd**

**Unaudited Abbreviated Report and Financial Statements**

**For the year ended 30 April 2016**

**Christian & Co Ltd**  
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**Christian & Co Ltd**  
**Abbreviated Balance Sheet**  
**As at 30 April 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	392,676	417,676
Tangible assets	3	44,230	45,944
		<b>436,906</b>	<b>463,620</b>
<b>Current assets</b>			
Debtors		99,743	87,153
Cash at bank and in hand		76,151	61,708
		<b>175,894</b>	<b>148,861</b>
<b>Creditors: amounts falling due within one year</b>	4	(122,732)	(100,715)
<b>Net current assets</b>		<b>53,162</b>	<b>48,146</b>
<b>Total assets less current liabilities</b>		<b>490,068</b>	<b>511,766</b>
<b>Creditors: amounts falling due after more than one year</b>	5	(967)	(2,270)
<b>Provisions for liabilities</b>		(8,566)	(8,772)
<b>Net assets</b>		<b>480,535</b>	<b>500,724</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		480,435	500,624
<b>Shareholders funds</b>		<b>480,535</b>	<b>500,724</b>

For the year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) 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.

Signed on behalf of the board of directors

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Mr N E Christian Director

Date approved by the board: 22 January 2017

**Christian & Co Ltd**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 30 April 2016**

**1 Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Operating lease rentals**

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

**Deferred taxation**

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

**Dividends**

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 0 years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	10 Straight line
Fixtures and Fittings	10 Straight line

**Christian & Co Ltd**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 30 April 2016**

**2 Intangible fixed assets**

	Intangible fixed assets
<b>Cost or valuation</b>	<b>£</b>
At 01 May 2015	552,676
At 30 April 2016	<b>552,676</b>
<b>Amortisation</b>	
At 01 May 2015	135,000
Charge for year	25,000
At 30 April 2016	<b>160,000</b>
<b>Net Book Values</b>	
At 30 April 2016	<b>392,676</b>
At 30 April 2015	<b>417,676</b>

**3 Tangible fixed assets**

	Tangible fixed assets
<b>Cost or valuation</b>	<b>£</b>
At 01 May 2015	62,444
Additions	2,286
At 30 April 2016	<b>64,730</b>
<b>Depreciation</b>	
At 01 May 2015	16,500
Charge for year	4,000
At 30 April 2016	<b>20,500</b>
<b>Net book values</b>	
At 30 April 2016	<b>44,230</b>
At 30 April 2015	<b>45,944</b>

**4 Creditors: amounts falling due within one year**

	2016 £	2015 £
Bank loans and overdrafts (secured)	-	18,048

**5 Creditors due after more than one year**

	2016 £	2015 £
Bank loans and overdrafts (secured)	-	984

**Christian & Co Ltd**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 30 April 2016**

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.