

Registered number  
06451503

A.G. Mercer Ltd  
Abbreviated Accounts  
31 December 2015



**A.G. Mercer Ltd**  
**Abbreviated Balance Sheet**  
**as at 31 December 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	1,672	2,075
<b>Current assets</b>			
Stocks		2,010	2,139
Debtors		-	3,300
Cash at bank and in hand		7,582	11,110
		<u>9,592</u>	<u>16,549</u>
<b>Creditors: amounts falling due within one year</b>		(9,647)	(12,921)
<b>Net current (liabilities)/assets</b>		<u>(55)</u>	<u>3,628</u>
<b>Net assets</b>		<u>1,617</u>	<u>5,703</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		1,517	5,603
<b>Shareholder's funds</b>		<u>1,617</u>	<u>5,703</u>

The directors are 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 Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

*A.G. Mercer*

A.G. Mercer  
 Director  
 26 September 2016

**A.G. Mercer Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2015**

**1 Accounting policies**

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**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	20% reducing balance
Computer equipment	33.3% straight line
Camera equipment	25% reducing balance

**Stocks**

Stock is valued at the lower of cost and net realisable value.

**2 Tangible fixed assets**

	Plant and machinery etc £	Camera equipment £	Total £
At 1 January 2015	4,265	6,813	11,078
Disposals	-	-	-
At 31 December 2015	<u>4,265</u>	<u>6,813</u>	<u>11,078</u>
<b>Depreciation</b>			
At 1 January 2015	2,953	6,050	9,003
Charge for the year	<u>212</u>	<u>191</u>	<u>403</u>
At 31 December 2015	<u>3,165</u>	<u>6,241</u>	<u>9,406</u>
<b>Net book value</b>			
At 31 December 2015	<u>1,100</u>	<u>572</u>	<u>1,672</u>
At 31 December 2014	<u>1,312</u>	<u>763</u>	<u>2,075</u>

**3 Share capital**

	2015 £		2014 £	
Authorised:				
Ordinary shares of £1 each		<u>100</u>		<u>100</u>
	<b>2015 No</b>	<b>2014 No</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>