

Registered number
09194449

138 Accounting Ltd

Abbreviated Accounts

31 August 2015

138 Accounting Ltd**Registered number:** 09194449**Abbreviated Balance Sheet
as at 31 August 2015**

	Notes	2015
		£
Fixed assets		
Intangible assets	2	2,200
Tangible assets	3	-
Investments	4	-
		<hr/> 2,200
Current assets		
Stocks		-
Debtors	5	615
Investments held as current assets		-
Cash at bank and in hand		1,276
		<hr/> 1,891
Creditors: amounts falling due within one year		(3,202)
Net current liabilities		<hr/> (1,311)
Total assets less current liabilities		<hr/> 889
Creditors: amounts falling due after more than one year		-
Provisions for liabilities		-
Net assets		<hr/> 889
Capital and reserves		
Called up share capital	7	100
Share premium		-
Revaluation reserve		-
Capital redemption reserve		-
Profit and loss account		789
Shareholders' funds		<hr/> 889

The director is 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 Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Payne

Director

Approved by the board on 30 April 2016

138 Accounting Ltd

Notes to the Abbreviated Accounts

for the period ended 31 August 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

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

2 Intangible fixed assets

£

Cost

At 29 August 2014	-
Additions	2,200
Disposals	-
At 31 August 2015	<u>2,200</u>

Amortisation

At 29 August 2014	-
Provided during the period	-
On disposals	-
At 31 August 2015	<u>-</u>

Net book value

At 31 August 2015	<u>2,200</u>
At 28 August 2014	<u>-</u>

3 Tangible fixed assets

£

Cost

At 29 August 2014	-
Additions	-

Surplus on revaluation	-
Disposals	-
At 31 August 2015	-

Depreciation

At 29 August 2014	-
Charge for the period	-
Surplus on revaluation	-
On disposals	-
At 31 August 2015	-

Net book value

At 31 August 2015	-
At 28 August 2014	-

4 Investments £

Cost

At 29 August 2014	-
Additions	-
Disposals	-
At 31 August 2015	-

5 Debtors 2015 £

Debtors include:

Amounts due after more than one year	-
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6 Loans 2015 £

Creditors include:

Amounts falling due for payment after more than five years	-
Secured bank loans	-

7 Share capital	Nominal value	2015 Number	2015 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	-	100
B Ordinary shares	£1 each	-	-
			100
Preference shares	£1 each	-	-
			100

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	-	100
B Ordinary shares	£1 each	-	-
			<hr/> 100
Preference shares	£1 each	-	-
			<hr/> 100
			<hr/>

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