

Registered Number NI615632

SPERRIN CONSULTING LTD

Abbreviated Accounts

30 November 2015

Abbreviated Balance Sheet as at 30 November 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	474	534
		<u>474</u>	<u>534</u>
Current assets			
Debtors		4,265	21,326
Cash at bank and in hand		65,233	35,645
		<u>69,498</u>	<u>56,971</u>
Creditors: amounts falling due within one year		(21,663)	(16,330)
Net current assets (liabilities)		<u>47,835</u>	<u>40,641</u>
Total assets less current liabilities		<u>48,309</u>	<u>41,175</u>
Total net assets (liabilities)		<u>48,309</u>	<u>41,175</u>
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		48,299	41,165
Shareholders' funds		<u>48,309</u>	<u>41,175</u>

- For the year ending 30 November 2015 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 31 August 2016

And signed on their behalf by:

Mark Cuskeran, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover policy

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

- Fixtures, fittings and equipment - 25% reducing balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Other accounting policies

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 December 2014	1,070
Additions	300
Disposals	-

Revaluations	-
Transfers	-
At 30 November 2015	<u>1,370</u>
Depreciation	
At 1 December 2014	536
Charge for the year	360
On disposals	-
At 30 November 2015	<u>896</u>
Net book values	
At 30 November 2015	<u>474</u>
At 30 November 2014	<u>534</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
5 Ordinary A shares of £1 each	5	5
5 Ordinary B shares of £1 each	5	5

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