

**Registered Number SC396836**

**23W LIMITED**

**Abbreviated Accounts**

**30 April 2015**

## Abbreviated Balance Sheet as at 30 April 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	1,953	3,905
Tangible assets	3	540	141
		<u>2,493</u>	<u>4,046</u>
<b>Current assets</b>			
Debtors		34,099	19,131
Cash at bank and in hand		40,761	26,748
		<u>74,860</u>	<u>45,879</u>
<b>Creditors: amounts falling due within one year</b>		<u>(73,202)</u>	<u>(44,521)</u>
<b>Net current assets (liabilities)</b>		<u>1,658</u>	<u>1,358</u>
<b>Total assets less current liabilities</b>		<u>4,151</u>	<u>5,404</u>
<b>Provisions for liabilities</b>		(80)	-
<b>Total net assets (liabilities)</b>		<u>4,071</u>	<u>5,404</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		4,069	5,402
<b>Shareholders' funds</b>		<u>4,071</u>	<u>5,404</u>

- For the year ending 30 April 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 10 January 2016

And signed on their behalf by:

**Alistair Marr, Director**

**Notes to the Abbreviated Accounts for the period ended 30 April 2015****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**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities. 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.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 33.33% straight line

Fixtures, fittings and equipment - 25% straight line

**Intangible assets amortisation policy**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 5 years.

**Other accounting policies****Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Deferred taxation**

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, or a right to pay less or to receive more, tax, with the following exceptions: Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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

**2 Intangible fixed assets**

£

**Cost**

At 1 May 2014	9,761
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Additions	-
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Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>9,761</u>
<b>Amortisation</b>	
At 1 May 2014	5,856
Charge for the year	1,952
On disposals	-
At 30 April 2015	<u>7,808</u>
<b>Net book values</b>	
At 30 April 2015	<u>1,953</u>
At 30 April 2014	<u>3,905</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 May 2014	2,642
Additions	663
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>3,305</u>
<b>Depreciation</b>	
At 1 May 2014	2,501
Charge for the year	264
On disposals	-
At 30 April 2015	<u>2,765</u>
<b>Net book values</b>	
At 30 April 2015	<u>540</u>
At 30 April 2014	<u>141</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
2 Ordinary shares of £1 each	2	2

### 5 Transactions with directors

Name of director receiving advance or credit:	Alistair Marr
Description of the transaction:	Loan to the company
Balance at 1 May 2014:	£ 9,551
Advances or credits made:	£ 6,807
Advances or credits repaid:	-
Balance at 30 April 2015:	<u>£ 16,358</u>

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Name of director receiving advance or credit:	Alison Marr
Description of the transaction:	Loan to the company
Balance at 1 May 2014:	£ 9,551
Advances or credits made:	£ 6,807
Advances or credits repaid:	-
Balance at 30 April 2015:	<u>£ 16,358</u>

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These balances are unsecured, interest free and have no fixed terms of repayment.

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