

Registered Number 04429858

S.C.M. ACCOUNTANCY SERVICES LIMITED

Abbreviated Accounts

31 May 2015

Abbreviated Balance Sheet as at 31 May 2015

04429858

| | <i>Notes</i> | <i>2015</i> | <i>2014</i> |
|---|--------------|-----------------|-----------------|
| | | <i>£</i> | <i>£</i> |
| Fixed assets | | | |
| Intangible assets | 2 | 13,200 | 17,600 |
| Tangible assets | 3 | 1,657 | 1,685 |
| | | <u>14,857</u> | <u>19,285</u> |
| Current assets | | | |
| Debtors | | 2,804 | 4,104 |
| Cash at bank and in hand | | 19,566 | 4,416 |
| | | <u>22,370</u> | <u>8,520</u> |
| Creditors: amounts falling due within one year | | (36,791) | (27,452) |
| Net current assets (liabilities) | | <u>(14,421)</u> | <u>(18,932)</u> |
| Total assets less current liabilities | | <u>436</u> | <u>353</u> |
| Total net assets (liabilities) | | <u>436</u> | <u>353</u> |
| Capital and reserves | | | |
| Called up share capital | | 2 | 2 |
| Profit and loss account | | 434 | 351 |
| Shareholders' funds | | <u>436</u> | <u>353</u> |

- For the year ending 31 May 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 24 June 2015

And signed on their behalf by:

S C Matejtschuk, Director

Notes to the Abbreviated Accounts for the period ended 31 May 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 amounts chargeable in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their estimated useful life at the rate of 25% per annum on the reducing balance basis.

Intangible assets amortisation policy

Amortisation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life at the rate of 20% per annum on the straight line basis.

2 Intangible fixed assets

| | <i>£</i> |
|------------------------|---------------|
| Cost | |
| At 1 June 2014 | 22,000 |
| Additions | - |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 May 2015 | <u>22,000</u> |
| Amortisation | |
| At 1 June 2014 | 4,400 |
| Charge for the year | 4,400 |
| On disposals | - |
| At 31 May 2015 | <u>8,800</u> |
| Net book values | |
| At 31 May 2015 | <u>13,200</u> |
| At 31 May 2014 | <u>17,600</u> |

3 Tangible fixed assets

| | <i>£</i> |
|----------------|----------|
| Cost | |
| At 1 June 2014 | 3,627 |
| Additions | 309 |
| Disposals | - |
| Revaluations | - |
| Transfers | - |

| | |
|------------------------|--------------|
| | <i>£</i> |
| At 31 May 2015 | <u>3,936</u> |
| Depreciation | |
| At 1 June 2014 | 1,942 |
| Charge for the year | 337 |
| On disposals | - |
| At 31 May 2015 | <u>2,279</u> |
| Net book values | |
| At 31 May 2015 | <u>1,657</u> |
| At 31 May 2014 | <u>1,685</u> |