

FINANCIAL PERIOD DATA REFRESH REQUIRED
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Make Waves Limited

Annual Report and Unaudited Abridged Financial Statements

for the Period from 27 January 2016 to 31 January 2017

Morren Consulting Limited
Well House
Sarn
Malpas
Cheshire
SY14 7LN

Make Waves Limited

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Make Waves Limited Company Information

Mrs Sarah Macdonald

Directors

Miss Julia Kate Breatnach

Mrs Sian Kevill

Company secretary

Mr Derek Morren

Registered office

W e l l H o u s e
S a r n
M a l p a s
C h e s h i r e
SY14 7LN

Accountants

Morren Consulting Limited
Well House
Sarn
Malpas
Cheshire
SY14 7LN

Make Waves Limited
Directors' Report for the Period from 27 January 2016 to 31 January 2017

The directors present their report and the abridged financial statements for the period from 27 January 2016 to 31 January 2017.

Incorporation

The company was incorporated and commenced trading on 27 January 2016.

Directors of the company

The directors who held office during the period were as follows:

Mrs Sarah Macdonald

Miss Julia Kate Breatnach

Mrs Sian Kevill (appointed 27 January 2016)

Principal activity

The principal activity of the company is Television programme production activities

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 14 February 2017 and signed on its behalf by:

.....
M r s
Director

S i a n

K e v i l l

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Make Waves Limited
for the Period Ended 31 January 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Make Waves Limited for the period ended 31 January 2017 as set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Make Waves Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Make Waves Limited and state those matters that we have agreed to state to the Board of Directors of Make Waves Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Make Waves Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Make Waves Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Make Waves Limited. You consider that Make Waves Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Make Waves Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Morren Consulting Limited
Well House
Sarn
Malpas
Cheshire
SY14 7LN

14 February 2017

Make Waves Limited
Statement of Comprehensive Income for the Period from 27 January 2016 to 31 January 2017

	Note	2017 £
Loss for the period		(933)
		<hr/>
Total comprehensive income for the period		(933)
		<hr/> <hr/>

The notes on pages 7 to 8 form an integral part of these abridged financial statements.

Make Waves Limited
(Registration number: 09972001)
Abridged Balance Sheet as at 31 January 2017

	Note	2017 £
Current assets		
Cash at bank and in hand		2,972
		(1,608)
Creditors: Amounts falling due within one year)
		<hr/>
Total assets less current liabilities		1,364
		(997)
Creditors: Amounts falling due after more than one year		(997)
		(300)
Accruals and deferred income		(300)
		<hr/>
Net assets		67
		<hr/> <hr/>
Capital and reserves		
Called up share capital		1,000
		(933)
Profit and loss account		(933)
		<hr/>
Total equity		67
		<hr/> <hr/>

For the financial period ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 14 February 2017 and signed on its behalf by:

.....

Mrs Sian Kevill

Director

The notes on pages 7 to 8 form an integral part of these abridged financial statements.

Make Waves Limited
Statement of Changes in Equity for the Period from 27 January 2016 to 31 January 2017

	Share capital £	Profit and loss account £	Total £
Loss for the period	-	(933)	(933)
Total comprehensive income	-	(933)	(933)
New share capital subscribed	1,000	-	1,000
At 31 January 2017	1,000	(933)	67

The notes on pages 7 to 8 form an integral part of these abridged financial statements.

Make Waves Limited

Notes to the Abridged Financial Statements for the Period from 27 January 2016 to 31 January 2017

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:
 Well House
 Station
 Malpas
 Cheshire
 SY14 7LN

These financial statements were authorised for issue by the Board on 14 February 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:
 The amount of revenue can be reliably measured;
 it is probable that future economic benefits will flow to the entity;
 and specific criteria have been met for each of the company's activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Make Waves Limited
Notes to the Abridged Financial Statements for the Period from 27 January 2016 to 31 January
2017

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.