

REGISTERED NUMBER: 08400350 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2015
FOR
PERASMA LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS
for the year ended 28 February 2015**

	Page
Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2

ABBREVIATED BALANCE SHEET
28 February 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		500		999
CURRENT ASSETS					
Debtors		1,800		1,800	
Cash at bank		<u>26,342</u>		<u>17,763</u>	
		28,142		19,563	
CREDITORS					
Amounts falling due within one year		<u>13,957</u>		<u>14,882</u>	
NET CURRENT ASSETS			<u>14,185</u>		<u>4,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			14,685		5,680
PROVISIONS FOR LIABILITIES			<u>100</u>		<u>-</u>
NET ASSETS			<u>14,585</u>		<u>5,680</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>14,584</u>		<u>5,679</u>
SHAREHOLDERS' FUNDS			<u>14,585</u>		<u>5,680</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 September 2015 and were signed by:

Mrs A Barnard - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 28 February 2015

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises the value of sales (net of value added tax) of goods and services provided in the normal course of business. Revenue is recognised in respect of service contracts when the company obtains the right to consideration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 March 2014	
and 28 February 2015	1,498
DEPRECIATION	
At 1 March 2014	499
Charge for year	499
At 28 February 2015	998
NET BOOK VALUE	
At 28 February 2015	500
At 28 February 2014	999

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
1	Ordinary	£1	1	1

4. **CONTROLLING INTERESTS**

The director is considered to be the ultimate controlling party by virtue of their ability to act in concert in respect of the financial and operating policies of the company.

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.