

**REGISTERED NUMBER: 02668531 (England and Wales)**

**Financial Statements**  
**for the Year Ended 30 April 2018**  
**for**  
**S.M.S. Associates Limited**

**Contents of the Financial Statements**  
**for the Year Ended 30 April 2018**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Company Information**  
**for the Year Ended 30 April 2018**

**DIRECTORS:** M J Kelland  
Mrs V A Kelland

**SECRETARY:** Mrs V A Kelland

**REGISTERED OFFICE:** Wren House  
68 London Road  
St Albans  
Hertfordshire  
AL1 1NG

**REGISTERED NUMBER:** 02668531 (England and Wales)

**ACCOUNTANTS:** Roy Pinnock & Co LLP  
Chartered Accountants  
Wren House  
68 London Road  
St Albans  
Hertfordshire  
AL1 1NG

**Balance Sheet**  
**30 April 2018**

	Notes	30.4.18 £	£	30.4.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,241		2,202
<b>CURRENT ASSETS</b>					
Debtors	5	341		6,724	
Cash at bank		<u>48,401</u>		<u>54,384</u>	
		48,742		61,108	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>42,702</u>		<u>59,372</u>	
<b>NET CURRENT ASSETS</b>			<u>6,040</u>		<u>1,736</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			8,281		3,938
<b>PROVISIONS FOR LIABILITIES</b>			<u>9</u>		<u>415</u>
<b>NET ASSETS</b>			<u><u>8,272</u></u>		<u><u>3,523</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>8,172</u>		<u>3,423</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>8,272</u></u>		<u><u>3,523</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 20 August 2018 and were signed on its behalf by:

M J Kelland - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2018**

**1. STATUTORY INFORMATION**

S.M.S. Associates Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Fixtures and fittings	- 15% on cost
Computer equipment	- 15% on cost

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2017	6,032	2,835	8,867
Additions	615	-	615
At 30 April 2018	<u>6,647</u>	<u>2,835</u>	<u>9,482</u>
<b>DEPRECIATION</b>			
At 1 May 2017	5,526	1,139	6,665
Charge for year	180	396	576
At 30 April 2018	<u>5,706</u>	<u>1,535</u>	<u>7,241</u>
<b>NET BOOK VALUE</b>			
At 30 April 2018	<u>941</u>	<u>1,300</u>	<u>2,241</u>
At 30 April 2017	<u>506</u>	<u>1,696</u>	<u>2,202</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2018**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Trade debtors	-	6,000
Other debtors	341	724
	<u>341</u>	<u>6,724</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Taxation and social security	1,004	2,908
Other creditors	41,698	56,464
	<u>42,702</u>	<u>59,372</u>

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.