

**BREAKTHROUGH FAMILY LAW LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016**

Berkshire Accountants Limited

Chartered Certified Accountants & Registered Auditors

Suite 86,
105 London Street,
Reading
Berkshire
RG1 4QD

Breakthrough Family Law Ltd
Company No. 08277017
Abbreviated Balance Sheet 30 June 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	2		38,155		47,694
Tangible Assets	3		1,075		901
			<u>39,230</u>		<u>48,595</u>
CURRENT ASSETS					
Debtors		6,208		18,846	
Cash at bank and in hand		<u>4,466</u>		<u>4,913</u>	
		10,674		23,759	
Creditors: Amounts Falling Due Within One Year		<u>(17,831)</u>		<u>(12,687)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(7,157)</u>		<u>11,072</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>32,073</u>		<u>59,667</u>
NET ASSETS			<u>32,073</u>		<u>59,667</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Share premium account			59,518		59,518
Profit and Loss Account			<u>(27,545)</u>		<u>49</u>
SHAREHOLDERS' FUNDS			<u>32,073</u>		<u>59,667</u>

Breakthrough Family Law Ltd
Company No. 08277017
Abbreviated Balance Sheet (continued) 30 June 2016

For the year ending 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Akash Soni

10 February 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% writing down value
Computer Equipment	25% writing down value

1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

Breakthrough Family Law Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 June 2016

2. Intangible Assets

	Total
Cost	£
As at 1 July 2015	59,618
As at 30 June 2016	59,618
Amortisation	
As at 1 July 2015	11,924
Provided during the period	9,539
As at 30 June 2016	21,463
Net Book Value	
As at 30 June 2016	38,155
As at 1 July 2015	47,694

3. Tangible Assets

	Total
Cost	£
As at 1 July 2015	1,968
Additions	533
As at 30 June 2016	2,501
Depreciation	
As at 1 July 2015	1,067
Provided during the period	359
As at 30 June 2016	1,426
Net Book Value	
As at 30 June 2016	1,075
As at 1 July 2015	901

4. Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1.000	100	100	100

Breakthrough Family Law Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 June 2016

5. Transactions With and Loans to Directors

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

Dividends paid to directors

6. Ultimate Controlling Party

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in 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.