

B3 (UK) Limited

Abbreviated Accounts

31 March 2016

**B3 (UK) Limited****Registered number:** 07221460**Abbreviated Balance Sheet****as at 31 March 2016**

	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets	2	55,123	60,772
Tangible assets	3	29,968	34,809
		<u>85,091</u>	<u>95,581</u>
<b>Current assets</b>			
Stocks		10,904	8,748
Debtors		18,545	16,956
Cash at bank and in hand		25,095	12,905
		<u>54,544</u>	<u>38,609</u>
<b>Creditors: amounts falling due within one year</b>		(67,911)	(71,508)
<b>Net current liabilities</b>		<u>(13,367)</u>	<u>(32,899)</u>
<b>Total assets less current liabilities</b>		<u>71,724</u>	<u>62,682</u>
<b>Provisions for liabilities</b>		(5,994)	(6,961)
<b>Net assets</b>		<u>65,730</u>	<u>55,721</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		65,630	55,621
<b>Shareholders' funds</b>		<u>65,730</u>	<u>55,721</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Director

Approved by the board on 7 December 2016

**B3 (UK) Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2016**

**1 Accounting policies**

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	20% reducing balance
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***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

**£**

**Cost**

At 1 April 2015	79,706
At 31 March 2016	<u>79,706</u>

**Amortisation**

At 1 April 2015	18,934
Provided during the year	5,649
At 31 March 2016	<u>24,583</u>

**Net book value**

At 31 March 2016	55,123
At 31 March 2015	<u>60,772</u>

### 3 Tangible fixed assets

£

#### Cost

At 1 April 2015	57,796
Additions	2,650
At 31 March 2016	<u>60,446</u>

#### Depreciation

At 1 April 2015	22,987
Charge for the year	7,491
At 31 March 2016	<u>30,478</u>

#### Net book value

At 31 March 2016	<u>29,968</u>
At 31 March 2015	<u>34,809</u>

### 4 Share capital

**Nominal  
value**

**2016  
Number**

**2016  
£**

**2015  
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
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