

Registered number

08285481

**Winning Acuity Ltd**  
**(Formerly known as Makgnus Limited)**

**Unaudited Abbreviated Accounts**

**30 November 2016**

**Winning Acuity Ltd****Registered number:** 08285481**Abbreviated Balance Sheet****as at 30 November 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	1,500	2,040
Investments	3	80	-
		<u>1,580</u>	<u>2,040</u>
<b>Current assets</b>			
Stocks & WIP		160,585	-
Debtors		77,818	143,677
Cash at bank and in hand		322,571	7,220
		<u>560,974</u>	<u>150,897</u>
<b>Creditors: amounts falling due within one year</b>		<u>(486,834)</u>	<u>(123,034)</u>
<b>Net current assets</b>		74,140	27,863
<b>Net assets</b>		<u>75,720</u>	<u>29,903</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		75,718	29,901
<b>Shareholders' funds</b>		<u>75,720</u>	<u>29,903</u>

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

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

The director acknowledges his 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.

The financial statements were approved and authorised for issue by the board on:

**Maria Kolitsida****Director****Signed on behalf of the board on 30 January 2017**

**Winning Acuity Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 November 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 January 2015).

***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.

Equipment, Fixtures & Fittings	20% straight line
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***Stocks & WIP***

Work in progress is valued at the lower of cost and net realisable value. Where the outcome of a contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date. The assessment of the stage of completion is dependent on the nature of the contract, but will generally be based on the estimated proportion of the total contract costs which have been incurred to date. If a contract is expected to be loss-making, a provision is recognised for the entire loss.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets	Fixtures, fittings & equipment
	£
<b>Cost</b>	
At 1 December 2015	2,700
At 30 November 2016	<u>2,700</u>
<b>Depreciation</b>	
At 1 December 2015	660
Charge for the year	<u>540</u>
At 30 November 2016	1,200

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**Net book value**

At 30 November 2016

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1,500

At 30 November 2015

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2,040

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**Investments in  
subsidiary  
undertakings****£****3 Investments****Cost**

Additions

80

At 30 November 2016

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80

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**4 Share capital****Nominal  
value****2016  
Number****2016  
£****2015  
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

2

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2

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