

Net-Click Ltd

Unaudited Abbreviated Accounts

for the Period from 8 June 2015 to 30 June 2016

IMB Accountants Limited
AIMS Accountants for Business
7 Dover Road
Southport
Merseyside
PR8 4TF

Net-Click Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Net-Click Ltd
for the Period Ended 30 June 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Net-Click Ltd for the period ended 30 June 2016 set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Net-Click Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Net-Click Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Net-Click Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Net-Click Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Net-Click Ltd. You consider that Net-Click Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Net-Click Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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IMB Accountants Limited
AIMS Accountants for Business
7 Dover Road
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Merseyside
PR8 4TF
24 February 2017

Net-Click Ltd
(Registration number: 09628717)
Abbreviated Balance Sheet at 30 June 2016

	Note	30 June 2016 £
Fixed assets		
Tangible fixed assets		365
Current assets		
Stocks		1,758
Cash at bank and in hand		2,397
		4,155
Creditors: Amounts falling due within one year		(4,415)
Net current liabilities		(260)
Total assets less current liabilities		105
Provisions for liabilities		(16)
Net assets		89
Capital and reserves		
Called up share capital	3	100
Profit and loss account		(11)
Shareholders' funds		89

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

The members have 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 24 February 2017

.....
I F Whyman
Director

The notes on pages 3 to 5 form an integral part of these financial statements.
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Net-Click Ltd
Notes to the Abbreviated Accounts for the Period from 8 June 2015 to 30 June 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% reducing balance basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Net-Click Ltd
Notes to the Abbreviated Accounts for the Period from 8 June 2015 to 30 June 2016
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	456	456
At 30 June 2016	456	456
Depreciation		
Charge for the period	91	91
At 30 June 2016	91	91
Net book value		
At 30 June 2016	365	365

3 Share capital

Allotted, called up and fully paid shares

30 June 2016

	No.	£
Ordinary shares of £1 each	100	100

New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £100.

4 Related party transactions

Director's advances and credits

	8 June 2015 to 30 June 2016 Advance/ Credit £	8 June 2015 to 30 June 2016 Repaid £
I F Whyman		
Interest free loan from the director	1,956	-

Net-Click Ltd
Notes to the Abbreviated Accounts for the Period from 8 June 2015 to 30 June 2016
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5 Control

The company is controlled by K S Whyman who owns 60% of the share capital.

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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.