

Registered Number 05501765

MESSAGEMAIL LIMITED

Abbreviated Accounts

31 October 2013

MESSAGEMAIL LIMITED

Registered Number 05501765

Abbreviated Balance Sheet as at 31 October 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Fixed assets			
Intangible assets	2	30,166	34,122
Tangible assets	3	71,232	51,501
		<u>101,398</u>	<u>85,623</u>
Current assets			
Debtors		61,514	38,053
Cash at bank and in hand		21,350	45,140
		<u>82,864</u>	<u>83,193</u>
Creditors: amounts falling due within one year		(80,767)	(84,177)
Net current assets (liabilities)		<u>2,097</u>	<u>(984)</u>
Total assets less current liabilities		<u>103,495</u>	<u>84,639</u>
Creditors: amounts falling due after more than one year		(9,981)	0
Total net assets (liabilities)		<u>93,514</u>	<u>84,639</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		93,513	84,638
Shareholders' funds		<u>93,514</u>	<u>84,639</u>

- For the year ending 31 October 2013 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 directors acknowledge their 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 Board on 31 July 2014

And signed on their behalf by:

S H Strachan, Director

MESSAGEMAIL LIMITED**Registered Number 05501765****Notes to the Abbreviated Accounts for the period ended 31 October 2013****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties Straight line over the life of the lease

Plant and machinery 25% Straight line

Fixtures, fittings and equipment 20% Straight line

Motor Vehicles 20% Straight line

Intangible assets amortisation policy

Acquired goodwill is written in equal annual instalments over its estimated useful economic life of 15 years.

Other accounting policies

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Deferred taxation

No provision for deferred taxation has been provided for in the financial statements, due to the amount not being material.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of contractual arrangement, as either financial assets, financial liabilities or &D.Z91L An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Intangible fixed assets

	£
Cost	
At 1 November 2012	59,333
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 31 October 2013	<u>59,333</u>
Amortisation	
At 1 November 2012	25,211
Charge for the year	3,956
On disposals	0
At 31 October 2013	<u>29,167</u>

£

Net book values

At 31 October 2013	<u>30,166</u>
At 31 October 2012	<u>34,122</u>

3 Tangible fixed assets

£

Cost

At 1 November 2012	102,921
Additions	35,269
Disposals	(11,900)
Revaluations	0
Transfers	0
At 31 October 2013	<u>126,290</u>

Depreciation

At 1 November 2012	51,420
Charge for the year	10,778
On disposals	(7,140)
At 31 October 2013	<u>55,058</u>

Net book values

At 31 October 2013	<u>71,232</u>
At 31 October 2012	<u>51,501</u>