

Registered Number 06638288

VIAGINVEST LTD

Abbreviated Accounts

31 December 2013

VIAGINVEST LTD

Registered Number 06638288

Abbreviated Balance Sheet as at 31 December 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		€	€
Fixed assets			
Tangible assets	2	504	816
		<u>504</u>	<u>816</u>
Current assets			
Debtors		213,094	102,899
Cash at bank and in hand		77,062	87,962
		<u>290,156</u>	<u>190,861</u>
Creditors: amounts falling due within one year		(163,576)	(36,893)
Net current assets (liabilities)		<u>126,580</u>	<u>153,968</u>
Total assets less current liabilities		<u>127,084</u>	<u>154,784</u>
Total net assets (liabilities)		<u>127,084</u>	<u>154,784</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		127,083	154,783
Shareholders' funds		<u>127,084</u>	<u>154,784</u>

- For the year ending 31 December 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 30 October 2014

And signed on their behalf by:

M PAINGRIS, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover represents sale to customers at invoiced amounts less VAT.

Tangible assets depreciation policy

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all tangible fixed assets over their expected useful lives. It is calculated at the following rates:

Office equipment 4 years on straight line method

Other accounting policies

Deferred Taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of assets where there is no commitment to sell the asset.

2 Tangible fixed assets

	€
Cost	
At 1 January 2013	1,248
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>1,248</u>
Depreciation	
At 1 January 2013	432
Charge for the year	312
On disposals	-
At 31 December 2013	<u>744</u>
Net book values	
At 31 December 2013	<u>504</u>
At 31 December 2012	<u>816</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	€	€
1 Ordinary shares of €1 each	1	1