

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD
1ST MARCH 2007 TO 31ST MARCH 2008
FOR
ACORAH SOFTWARE PRODUCTS LIMITED

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COMPANIES HOUSE

ACORAH SOFTWARE PRODUCTS LIMITED

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FOR THE PERIOD 1ST MARCH 2007 TO 31ST MARCH 2008**

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ACORAH SOFTWARE PRODUCTS LIMITED

**COMPANY INFORMATION
FOR THE PERIOD 1ST MARCH 2007 TO 31ST MARCH 2008**

DIRECTORS:

Ms T S Ebdon-Poole
Mr D M Headon
Mr A G Hardy

SECRETARY:

Ms L Bunniss

REGISTERED OFFICE:

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

REGISTERED NUMBER:

03948264 (England and Wales)

ACCOUNTANTS:

Ormerod Rutter Limited
Chartered Accountants
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

ACORAH SOFTWARE PRODUCTS LIMITED

ABBREVIATED BALANCE SHEET 31ST MARCH 2008

	Notes	2008 £	£	2007 £	£
FIXED ASSETS					
Intangible assets	2		197,222		152,442
Tangible assets	3		101,233		174,809
			<u>298,455</u>		<u>327,251</u>
CURRENT ASSETS					
Debtors		46,010		15,499	
Cash at bank and in hand		240,643		74,494	
		<u>286,653</u>		<u>89,993</u>	
CREDITORS					
Amounts falling due within one year	4	338,576		161,858	
NET CURRENT LIABILITIES			<u>(51,923)</u>		<u>(71,865)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			246,532		255,386
CREDITORS					
Amounts falling due after more than one year	4		(16,318)		(33,333)
PROVISIONS FOR LIABILITIES			<u>(4,528)</u>		<u>(2,568)</u>
NET ASSETS			<u>225,686</u>		<u>219,485</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and loss account			225,684		219,483
SHAREHOLDERS' FUNDS			<u>225,686</u>		<u>219,485</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31st March 2008

The members have not required the company to obtain an audit of its financial statements for the period ended 31st March 2008 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

ACORAH SOFTWARE PRODUCTS LIMITED

ABBREVIATED BALANCE SHEET - continued
31ST MARCH 2008

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 19th August 2008 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'T S Ebdon-Poole', with a small dot at the end.

Ms T S Ebdon-Poole - Director

The notes form part of these abbreviated accounts

ACORAH SOFTWARE PRODUCTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD 1ST MARCH 2007 TO 31ST MARCH 2008

I ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of fifteen years

Software development costs

Software development costs are being amortised over a period of three years, which the directors consider to be the estimated useful life

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

Improvements to property	- over period of lease
Office equipment	- at varying rates
Motor vehicles	- 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

ACORAH SOFTWARE PRODUCTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1ST MARCH 2007 TO 31ST MARCH 2008**

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st March 2007	178,000
Reclassification/transfer	90,213
	<hr/>
At 31st March 2008	268,213
	<hr/>
AMORTISATION	
At 1st March 2007	25,558
Charge for period	45,433
	<hr/>
At 31st March 2008	70,991
	<hr/>
NET BOOK VALUE	
At 31st March 2008	197,222
	<hr/>
At 28th February 2007	152,442
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3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st March 2007	210,046
Additions	47,382
Reclassification/transfer	(90,213)
	<hr/>
At 31st March 2008	167,215
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DEPRECIATION	
At 1st March 2007	35,237
Charge for period	30,745
	<hr/>
At 31st March 2008	65,982
	<hr/>
NET BOOK VALUE	
At 31st March 2008	101,233
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At 28th February 2007	174,809
	<hr/>

4 CREDITORS

The following secured debts are included within creditors

	2008 £	2007 £
Bank loans	30,769	64,102
Hire purchase contracts	20,852	-
	<hr/>	<hr/>
	51,621	64,102
	<hr/>	<hr/>

ACORAH SOFTWARE PRODUCTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1ST MARCH 2007 TO 31ST MARCH 2008**

5 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2008 £	2007 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

Allotted and issued Number	Class	Nominal value	2008 £	2007 £
2	Ordinary	£1	<u>2</u>	<u>2</u>