

REGISTERED NUMBER. 03948264 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2010**  
**FOR**  
**ACORAH SOFTWARE PRODUCTS LIMITED**

THURSDAY



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**ACORAH SOFTWARE PRODUCTS LIMITED**

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FOR THE YEAR ENDED 31ST MARCH 2010**

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**ACORAH SOFTWARE PRODUCTS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2010**

**DIRECTORS:**

Mrs T S Ebdon-Poole  
Mr D M Headon  
Ms A M Porter  
Mr S Checkley

**SECRETARY:**

Mr S Checkley

**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 2010**

	Notes	2010 £	£	2009 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		115,850		155,283
Tangible assets	3		156,544		129,363
			<u>272,394</u>		<u>284,646</u>
<b>CURRENT ASSETS</b>					
Debtors		112,348		113,573	
Cash at bank and in hand		294,905		316,120	
		<u>407,253</u>		<u>429,693</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	4	425,819		384,601	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(18,566)</u>		<u>45,092</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			253,828		329,738
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(93,810)		(132,862)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(12,516)</u>		<u>(12,516)</u>
<b>NET ASSETS</b>			<u>147,502</u>		<u>184,360</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		2		2
Profit and loss account			147,500		184,358
<b>SHAREHOLDERS' FUNDS</b>			<u>147,502</u>		<u>184,360</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2010 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 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 2010**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 21st December 2010 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'S Checkley', with a stylized flourish at the end.

Mr S Checkley - Director

The notes form part of these abbreviated accounts

## **ACORAH SOFTWARE PRODUCTS LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010**

#### **1 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 April 2008)

##### **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.

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

**ACORAH SOFTWARE PRODUCTS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2010**

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2009 and 31st March 2010	268,213
<b>AMORTISATION</b>	
At 1st April 2009	112,930
Charge for year	39,433
At 31st March 2010	152,363
<b>NET BOOK VALUE</b>	
At 31st March 2010	115,850
At 31st March 2009	155,283

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2009	221,129
Additions	76,509
Disposals	(2,664)
At 31st March 2010	294,974
<b>DEPRECIATION</b>	
At 1st April 2009	91,766
Charge for year	46,930
Eliminated on disposal	(266)
At 31st March 2010	138,430
<b>NET BOOK VALUE</b>	
At 31st March 2010	156,544
At 31st March 2009	129,363

**4 CREDITORS**

Creditors include an amount of £140,995 (2009 - £175,349) for which security has been given

**5 CALLED UP SHARE CAPITAL**

Allotted and issued Number	Class	Nominal value £1	2010 £	2009 £
2	Ordinary	£1	2	2

**ACORAH SOFTWARE PRODUCTS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2010**

**6 TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31st March 2010 and 31st March 2009

	2010 £	2009 £
<b>Mr A G Hardy</b>		
Balance outstanding at start of year	4,719	-
Amounts advanced	-	4,719
Amounts repaid	(4,719)	-
Balance outstanding at end of year	<u>-</u>	<u>4,719</u>



**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ACORAH SOFTWARE PRODUCTS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 31st March 2010 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31st March 2010 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

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

21st December 2010