

Company Registration number 04323022

# **COGNOSCO LIMITED**

**Abbreviated Accounts**

**For the year ended 31 March 2013**



A62      20/12/2013      #377  
COMPANIES HOUSE

# **COGNOSCO LIMITED**

**Financial statements for the year ended 31 March 2013**

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# COGNOSCO LIMITED

Abbreviated balance sheet as at 31 March 2013

	<u>Notes</u>	<u>2013</u> £	<u>2012</u> £
<b>Fixed assets</b>			
Tangible assets	2	490	654
<b>Current assets</b>			
Debtors		7,431	9,128
Cash at bank and in hand		2,122	487
		<u>9,553</u>	<u>9,615</u>
<b>Creditors: amounts falling due within one year</b>		<u>(9,814)</u>	<u>(10,705)</u>
<b>Net current liabilities</b>		<u>(261)</u>	<u>(1,090)</u>
<b>Total assets less current liabilities</b>		<u>229</u>	<u>(436)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		129	(536)
		<u>229</u>	<u>(436)</u>
<b>Shareholders' funds</b>		<u>229</u>	<u>(436)</u>

For the financial year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

## Director's responsibilities

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the board of directors on 17 December 2013 and signed on its behalf

  
D F Shaw - Director

Company Registration No: 04323022

The notes on pages 2 to 2 form part of these financial statements

# COGNOSCO LIMITED

Notes to the abbreviated accounts for the year ended 31 March 2013

## 1 Accounting policies

### a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company

### b) Turnover

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

### c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are.

Equipment, fixtures and fittings      25%      reducing balance

## 2 Fixed assets

	<i>Tangible fixed assets</i> £
<b>Cost:</b>	
At 1 April 2012	5,926
<b>Depreciation:</b>	
At 1 April 2012	5,272
Provision for the year	164
At 31 March 2013	5,436
<b>Net book value:</b>	
At 31 March 2013	490
At 31 March 2012	654

## 3 Called-up share capital

	<u>2013</u> £	<u>2012</u> £
<b>Allotted, called up and fully paid</b>		
<b>Equity shares:</b>		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>