

Registration number 8171484

Circular Software Limited

Abbreviated accounts

for the year ended 31 August 2014

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Circular Software Limited

**Abbreviated balance sheet
as at 31 August 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		8,000		9,000
Tangible assets	2		1,930		1,834
			<u>9,930</u>		<u>10,834</u>
Current assets					
Cash at bank and in hand		38,127		43,630	
		<u>38,127</u>		<u>43,630</u>	
Creditors: amounts falling due within one year		<u>(8,387)</u>		<u>(23,869)</u>	
Net current assets			<u>29,740</u>		<u>19,761</u>
Total assets less current liabilities			<u>39,670</u>		<u>30,595</u>
Net assets			<u><u>39,670</u></u>		<u><u>30,595</u></u>
Capital and reserves					
Called up share capital	3		100		1
Profit and loss account			<u>39,570</u>		<u>30,594</u>
Shareholders' funds			<u><u>39,670</u></u>		<u><u>30,595</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

Circular Software Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 August 2014**

For the year ended 31 August 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These accounts were approved by the directors on 15 October 2014, and are signed on their behalf by:



Mrs H Jones
Director



Mr K Jones

Registration number 8171484

The notes on pages 3 to 4 form an integral part of these financial statements.

Circular Software Limited

Notes to the abbreviated financial statements for the year ended 31 August 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

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

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

1.4. Tangible fixed assets and depreciation

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

Fixtures, fittings
and equipment - 25% reducing balance

2. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 September 2013	10,000	2,445	12,445
Additions	-	739	739
At 31 August 2014	10,000	3,184	13,184
Depreciation and Provision for diminution in value			
At 1 September 2013	1,000	611	1,611
Charge for year	1,000	643	1,643
At 31 August 2014	2,000	1,254	3,254
Net book values			
At 31 August 2014	8,000	1,930	9,930
At 31 August 2013	9,000	1,834	10,834

Circular Software Limited

Notes to the abbreviated financial statements for the year ended 31 August 2014

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3. Share capital	2014	2013
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	1
	<u>100</u>	<u>1</u>
Equity Shares		
100 Ordinary shares of £1 each	100	1
	<u>100</u>	<u>1</u>