

**Registered Number SC292708**

**PARAPHOR UK LIMITED**

**Abbreviated Accounts**

**30 November 2015**

## Abbreviated Balance Sheet as at 30 November 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	16,250	17,100
Tangible assets	3	6,730	4,663
		<u>22,980</u>	<u>21,763</u>
<b>Current assets</b>			
Debtors		3,190	13,709
Cash at bank and in hand		20,697	2,778
		<u>23,887</u>	<u>16,487</u>
<b>Creditors: amounts falling due within one year</b>	4	(45,744)	(60,246)
<b>Net current assets (liabilities)</b>		<u>(21,857)</u>	<u>(43,759)</u>
<b>Total assets less current liabilities</b>		<u>1,123</u>	<u>(21,996)</u>
<b>Creditors: amounts falling due after more than one year</b>	4	-	(6,247)
<b>Total net assets (liabilities)</b>		<u>1,123</u>	<u>(28,243)</u>
<b>Capital and reserves</b>			
Called up share capital	5	1,000	1,000
Profit and loss account		123	(29,243)
<b>Shareholders' funds</b>		<u>1,123</u>	<u>(28,243)</u>

- For the year ending 30 November 2015 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 10 December 2015

And signed on their behalf by:

**N D Argue, Director**

**Notes to the Abbreviated Accounts for the period ended 30 November 2015****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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Income relating to support contracts is spread evenly over the life of the support agreement.

**Tangible assets depreciation policy**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - over 4 years

Equipment - over 3 years

**Intangible assets amortisation policy**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - over 12 years

**Other accounting policies**

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 December 2014	114,000
Additions	2,000
Disposals	-
Revaluations	-

Transfers	-
At 30 November 2015	<u>116,000</u>
<b>Amortisation</b>	
At 1 December 2014	96,900
Charge for the year	2,850
On disposals	-
At 30 November 2015	<u>99,750</u>
<b>Net book values</b>	
At 30 November 2015	<u>16,250</u>
At 30 November 2014	<u>17,100</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 December 2014	15,585
Additions	3,574
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2015	<u>19,159</u>
<b>Depreciation</b>	
At 1 December 2014	10,922
Charge for the year	1,507
On disposals	-
At 30 November 2015	<u>12,429</u>
<b>Net book values</b>	
At 30 November 2015	<u>6,730</u>
At 30 November 2014	<u>4,663</u>

### 4 Creditors

	<i>2015</i>	<i>2014</i>
	£	£
Secured Debts	6,241	18,559

### 5 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
1,000 Ordinary shares of £1 each	1,000	1,000

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