

Registered Number 02616691

SOFTWARE/400 LIMITED

Abbreviated Accounts

30 September 2014

Abbreviated Balance Sheet as at 30 September 2014

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	24,209	25,052
Investments	3	821	321
		<u>25,030</u>	<u>25,373</u>
Current assets			
Debtors		37,471	44,143
Cash at bank and in hand		39,837	27,795
		<u>77,308</u>	<u>71,938</u>
Creditors: amounts falling due within one year		(52,187)	(49,385)
Net current assets (liabilities)		<u>25,121</u>	<u>22,553</u>
Total assets less current liabilities		<u>50,151</u>	<u>47,926</u>
Creditors: amounts falling due after more than one year		(12,202)	(12,229)
Total net assets (liabilities)		<u><u>37,949</u></u>	<u><u>35,697</u></u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		36,949	34,697
Shareholders' funds		<u><u>37,949</u></u>	<u><u>35,697</u></u>

- For the year ending 30 September 2014 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 20 May 2015

And signed on their behalf by:

R. White, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2014**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 represent amounts invoiced during the year, exclusive of Value Added Tax.

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 & Fitting - 15% Reducing Balance

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange difference are taken into account in arriving at the operating profit.

2 Tangible fixed assets

	£
Cost	
At 1 October 2013	49,263
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2014	<u>49,263</u>
Depreciation	
At 1 October 2013	24,211
Charge for the year	843
On disposals	-
At 30 September 2014	<u>25,054</u>
Net book values	

At 30 September 2014	<u>24,209</u>
At 30 September 2013	<u>25,052</u>

3 **Fixed assets Investments**

Additional investment of £500 was made during the year.

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
1,000 Ordinary shares of £1 each	1,000	1,000

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