

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2013
FOR
RISC OS OPEN LIMITED**

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FOR THE YEAR ENDED 30 NOVEMBER 2013**

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RISC OS OPEN LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2013**

DIRECTORS:

N A Moyler
S A Revill

SECRETARY:

First Instance Secretariat Ltd

REGISTERED OFFICE:

Sovereign House
22 Shelley Road
WORTHING
West Sussex
BN11 1TU

REGISTERED NUMBER:

05852060 (England and Wales)

ACCOUNTANTS:

Monetaire
Sovereign House
22 Shelley Road
WORTHING
West Sussex
BN11 1TU

RISC OS OPEN LIMITED (REGISTERED NUMBER: 05852060)

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30 NOVEMBER 2013**

The directors present their report with the financial statements of the company for the year ended 30 November 2013.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of that of management consultants.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 December 2012 to the date of this report.

N A Moyler

S A Revill

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

First Instance Secretariat Ltd - Secretary

16 July 2014

RISC OS OPEN LIMITED (REGISTERED NUMBER: 05852060)

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2013**

	Notes	2013 £	2012 £
TURNOVER	2	24,277	14,523
Cost of sales		<u>12,651</u>	<u>3,827</u>
GROSS PROFIT		11,626	10,696
Administrative expenses		<u>3,903</u>	<u>2,342</u>
OPERATING PROFIT	3	7,723	8,354
Interest receivable and similar income		<u>9</u>	<u>4</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		7,732	8,358
Tax on profit on ordinary activities	4	<u>1,600</u>	<u>1,718</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>6,132</u></u>	<u><u>6,640</u></u>

The notes form part of these financial statements

RISC OS OPEN LIMITED (REGISTERED NUMBER: 05852060)**BALANCE SHEET
30 NOVEMBER 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	5		264		352
CURRENT ASSETS					
Cash at bank		19,892		12,877	
CREDITORS					
Amounts falling due within one year	6	<u>2,845</u>		<u>2,050</u>	
NET CURRENT ASSETS			<u>17,047</u>		<u>10,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>17,311</u>		<u>11,179</u>
CAPITAL AND RESERVES					
Called up share capital	7		300		300
Profit and loss account	8		<u>17,011</u>		<u>10,879</u>
SHAREHOLDERS' FUNDS			<u>17,311</u>		<u>11,179</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 16 July 2014 and were signed on its behalf by:

S A Revill - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2013**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TURNOVER

The turnover and profit before taxation are attributable to the one principal activity of the company.

3. OPERATING PROFIT

The operating profit is stated after charging:

	2013	2012
	£	£
Depreciation - owned assets	<u>88</u>	<u>117</u>
Directors' remuneration and other benefits etc	<u>-</u>	<u>-</u>

4. TAXATION

Analysis of the tax charge

The tax charge on the profit on ordinary activities for the year was as follows:

	2013	2012
	£	£
Current tax:		
UK corporation tax	1,600	1,700
Prior year tax adjustment	<u>-</u>	<u>18</u>
Tax on profit on ordinary activities	<u>1,600</u>	<u>1,718</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2013

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2012 and 30 November 2013	<u>984</u>
DEPRECIATION	
At 1 December 2012	632
Charge for year	<u>88</u>
At 30 November 2013	<u>720</u>
NET BOOK VALUE	
At 30 November 2013	<u>264</u>
At 30 November 2012	<u>352</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Taxation and social security	2,109	1,700
Other creditors	<u>736</u>	<u>350</u>
	<u>2,845</u>	<u>2,050</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2013	2012
Number:	Class:	Nominal value:	£	£
300	Ordinary shares of £1	£1	<u>300</u>	<u>300</u>

8. RESERVES

	Profit and loss account £
At 1 December 2012	10,879
Profit for the year	<u>6,132</u>
At 30 November 2013	<u>17,011</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.