

Registered Number 07116497

CALCULUS ACCOUNTING SOLUTIONS LIMITED

Abbreviated Accounts

31 December 2014

Abbreviated Balance Sheet as at 31 December 2014

	Notes	2014	2013
		£	£
Called up share capital not paid		2	2
Fixed assets			
Intangible assets	2	24,500	28,000
Tangible assets	3	827	2,724
		<u>25,327</u>	<u>30,724</u>
Current assets			
Debtors	4	10,148	9,629
Cash at bank and in hand		9,599	22,692
		<u>19,747</u>	<u>32,321</u>
Creditors: amounts falling due within one year		(11,403)	(14,012)
Net current assets (liabilities)		<u>8,344</u>	<u>18,309</u>
Total assets less current liabilities		<u>33,673</u>	<u>49,035</u>
Total net assets (liabilities)		<u>33,673</u>	<u>49,035</u>
Capital and reserves			
Called up share capital	5	2	2
Profit and loss account		33,671	49,033
Shareholders' funds		<u>33,673</u>	<u>49,035</u>

- For the year ending 31 December 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 25 August 2015

And signed on their behalf by:

Peter Hamon, Director

Notes to the Abbreviated Accounts for the period ended 31 December 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

Invoiced/Debtors

Tangible assets depreciation policy

25% straight line on office equipment

Intangible assets amortisation policy

Written off over 10 years

2 Intangible fixed assets

	£
Cost	
At 1 January 2014	35,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	<u>35,000</u>
Amortisation	
At 1 January 2014	7,000
Charge for the year	3,500
On disposals	-
At 31 December 2014	<u>10,500</u>
Net book values	
At 31 December 2014	<u>24,500</u>
At 31 December 2013	<u>28,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2014	18,853
Additions	-
Disposals	(17,613)
Revaluations	-
Transfers	-

At 31 December 2014	<u>1,240</u>
Depreciation	
At 1 January 2014	16,129
Charge for the year	1,897
On disposals	<u>(17,613)</u>
At 31 December 2014	<u>413</u>
Net book values	
At 31 December 2014	<u>827</u>
At 31 December 2013	<u>2,724</u>

4 Debtors

	<i>2014</i>	<i>2013</i>
	£	£
Debtors include the following amounts due after more than one year	0	0

Debtors are 30 days terms

5 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
2 Ordinary shares of £1 each	2	2

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.